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## THE FLOOD OF 1851.

BY TACITUS HUSSEY.

The flood of 1851 was one of those extraordinary events which happen in a state but once in a lifetime. It could scarcely occur again because of changes in physical conditions. The Des Moines river and its tributaries drained then as now a very large territory. Nearly one-third of the counties of Iowa are touched by this stream which flows in a somewhat meandering way across the State, from west to east, mingling with the waters of the Mississippi about four miles below Keokuk. When it is remembered that in 1851 the upper part of the territory was in a state of perennial wildness and incapacitated by its grassy surface for receiving into its soil the rain, which ran into the nearest streams, the wonder will not be so great. It will be remembered, also, that the source of the Des Moines river touches Minnesota, so famous for its heavy snowfall, which, melting somewhat later than the snows in the central part of this State, fed the smaller tributaries and kept their channels full until the spring rain clouds poured out their copious contributions. The flood of 1851 was phenomenal, and seemed to be the culmination of what is sometimes called a "wet weather cycle."

Let us take the record of the "rain gauge" of eight years, beginning with 1848, two years after the State, which was the youngest and most promising of the sisterhood, was admitted to the Union:

1848, rainfall.....	26	inches.
1849, rainfall.....	59	inches.

1850, rainfall.....	49	inches.
1851, rainfall.....	74 $\frac{1}{2}$	inches.
1852, rainfall.....	49	inches.
1853, rainfall.....	45	inches.
1854, rainfall.....	23	inches.
1855, rainfall.....	28	inches.

It will be readily seen that more than six feet of water fell upon the earth's surface in less than five months, in addition to the melting of heavy snows in the spring; this would make each "rivulet a roaring cataract," and convert ordinarily well behaved rivers into miniature oceans. It was thus that the flood of waters came sweeping out all sown and planted crops on the low lands, and carrying away everything loose and floatable. Bridges were few over the rivers below; but the primitive ferryboats, fences, stock, stables, and in some cases farm houses, were abandoned to the watery elements, while the owners fled to the hills, glad to escape with their lives. The newspapers published that year (the columns of which have been thoroughly scanned by the writer) gave few particulars in regard to the phenomena. They seemed for some reason to say but little about it, probably because they did not wish the outside world to know what a severe calamity it was, but it was mentioned by some of them in meagre paragraphs under the caption "An Unprecedented Flood," "The Great Rainfall," "The Swelling Rivers," etc. They preferred, like the wounded dove, to hide the rankling arrow of misfortune under the wing of silence.

It might be well to mention, however, that newspapers were not very plentiful in Iowa in those early days. A partial list, gleaned from an old musty record, of papers published in the early fifties, is given:

*Evening Gazette*, Burlington; *The Western American*, Keosauqua; *Burlington Hawk-Eye*, Burlington; *Der Demokrat*, Davenport; *Fairfield Ledger*, Fairfield; *Lee County News*, Keokuk; *Iowa State Press*, Iowa City; *Constitution-Democrat*, Keokuk; *Gate City*, Keokuk; *Muscatine Journal*, Muscatine; *Ottumwa Courier*, Ottumwa; *Ottumwa Democrat*, Ottumwa; *The Iowa Star*, Fort Des Moines; *Fort Des Moines Gazette*, Fort Des Moines; *Oska-*



*loosa Herald*, Oskaloosa; *Iowa Democratic Inquirer*, Muscatine; *Miners' Express*, Dubuque; *Dubuque Herald*, Dubuque; *Jeffersonian Democrat*, Keosauqua; *Progressive Era*, Cedar Rapids.

The destruction on the upper part of the Des Moines river was principally in the undermining of the immense trees which stood on its banks. There are two branches of the upper Des Moines which unite a short distance below Humboldt. The channel of the united streams is narrow, rocky, and hemmed in by cliffs of rock, or high hills. The river is very crooked, and in ordinary stages runs like a mill-race. Hundreds of stately trees were uprooted and swept down stream by the resistless current. At some sudden turn of the river where the banks were not so high, the great volume of water would "cut across" to the next bend, carrying everything in its way. The largest trees, after having the soil washed from under their roots, would fall with a crash and join the army of floaters in the wild rush to the far away Mississippi. This destruction was increased when that part of the river below Fort Dodge was reached and the river bottoms became wider. The fierce current ripped up the alluvial soil, undermining the heavy timber, forming temporary dams, ploughing out new channels and carrying the soil, reduced to infinitesimal particles, to the south to form new islands, and change the line of the shores.

Of course this work was unwitnessed by human eyes; but the many islands and deserted channels tell the story of the force of this great flood, and the lesser ones which at intervals followed.

The west part of Fort Des Moines suffered but little loss of property. Business was completely paralyzed, as few passed out or in during the time the flood was at its height. According to the best accounts gathered from the old settlers, the rains were almost incessant from early in May until about the middle of July, and three times during the season the waters broke beyond the bank's confining, in each instance adding gloom to the situation. The east side of the

river opposite Des Moines was covered with water, with a swift current rushing down where the Chicago and Northwestern depot now stands; and the few buildings which stood on the river bottoms here, were swept away, or hopelessly wrecked. On the west side of the river there was a stretch of low ground running in a southerly direction beginning at the mouth of Bird's run and continuing nearly or quite to where the Rock Island depot now stands. At Third street and Court avenue the water partially covered the street, and William Moore, Aurelius Reynolds, B. F. Allen, A. J. Stevens, Chapman & Thomas, William Krause, Hoyt Sherman, Madison Young and others, all gay young men in those days, who boarded at the Marvin House, near Third and Walnut, were compelled to build a raft on which to cross the "back water" coming from the Des Moines, and pole themselves across six times a day. The presence of water in small quantities on Court avenue and Second street is explained in this way: when the old court house, which stood where the Union depot now stands, was built in 1847-8, Mr. W. R. Close was given the contract for making the brick. He found the right kind of clay in the immediate vicinity, and in getting out the necessary amount of material left a large excavation which was continually filled with water. During the summer it stood with a green scum over it and was the receptacle, probably, for dead animals of all kinds. The citizens fearing it would breed disease, and in order to drain it, dug a deep ditch on the side of the street leading to Second street, and thence to Bird's run. When the water rose in 1851, it found easy access to those portions of the village touched by this primitive canal. This will account for the water reported in small quantities on Second, Vine, Third and lower Court avenue. "The water in the ditch" proved a very good gauge for those who were too busy playing checkers, poker, or "one grain of corn ante," to go to the river to see "if she was still rising." By looking at the "ditch" the problem was easily solved.



On the side of the main traveled road leading past Union Park, north of Des Moines, stood a large elm tree on which there was a deep notch cut marking the greatest height of the flood during the summer of 1851. This mark was made by one of the Thompson boys, at the river bend a mile or so above the city, whose pioneer residence is now included in Union Park. The notch as noted at the time this article was written shows the depth of water to have been about four feet. A surveyor, after looking at this mark not long since, and making a mental calculation of the "level" of the water's height a mile and a half below, estimated that it would be about 23 feet above low water mark. This would bring it near the floor of the present Walnut street bridge. When it is remembered that the water spread from bluff to bluff, the magnitude of the volume can readily be imagined.

As business was almost at a standstill many of our citizens spent the season in catching sawlogs, trees and driftwood, and anchored them safely along the shores until the waters should recede. Much valuable timber was secured in this way. While catching sawlogs with a boat just below the village, Conrad Youngerman was drowned. In company with John Youngerman and L. D. Karnes, a tailor, he was engaged in this business, when from some unaccountable cause the boat was capsized and Mr. Youngerman was swept away by the swift current and drowned before aid could reach him. The other two men, after a hard struggle for their lives, were saved.

During this year of flood Dr. Thomas K. Brooks was building a house on his farm about a mile east of where the State capitol now stands. He was much troubled about getting his building material to the location, until a raft was built. This was loaded with material and floated over the river bottoms to what is known as "Brooks' Lake," and unloaded on the highlands. The process was slow and attended with considerable danger, but was finally accomplished. The doors, window-frames, sash, glass and hardware formed the

last cargo, and the owner and ingenious contractor were very happy at having triumphed over the watery dilemma. "Brooks' Lake," fed by springs, is still in existence, and the south end of it furnishes water for the largest starch factory in the world.\*

*The Fort Des Moines Star*, May 29, 1851, in speaking of the downpour, says:

For three weeks it has rained almost incessantly, pouring down from the clouds as if the very windows of heaven were opened. Neither the memory of the oldest settlers along the banks of the Des Moines river, nor the memory of the natives who resided here before it was settled by the whites, nor any traditionary account from the natives, furnishes any evidence of such a flood ever having occurred here, in all past time. The 'Coon and Des Moines rivers are higher by several feet than they were in the spring of 1849, which was the greatest rise of water ever known here up to that time.

Professor Charles Tuttle, in his "History of Iowa," says:

It commenced to be wet weather the early part of May, and the heavens were almost daily blackened with angry clouds, and the rain poured down in torrents, frequently accompanied with violent winds and loud pealing thunder, till July.

Prof. Tuttle also states, though his exact language is not quoted, that the fish left the regular channels of the river and found their ways into the ravines and lagoons to be captured by hungry settlers when the waters receded. All the towns on the banks of the river below Fort Des Moines to the Mississippi which were on the lower table lands were flooded. At the height of the flood the water was  $22\frac{1}{2}$  feet above low water mark. This immense volume of water spread all over the bottom lands, and East Des Moines was under water to the second bank or ledge, and could only be traversed by boats and rafts.

*The Muscatine Journal* of May 21, 1851, says:

The Mississippi is still rising and lacks but a few inches of the great rise of 1844. A part of Muscatine island is overflowed.

*The Oskaloosa Herald* of June that year says:

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\*Destroyed by fire December 5, 1901.



The destruction of property on the Des Moines river has been very great. Farms have been cleared of fences, growing crops, houses and everything of a movable nature. The river was never known to be so high before. A vast amount of grain in the cribs has been swept away. The inhabitants on the river bottoms have been compelled to desert their houses and flee to the bluffs for refuge. A number of dwellings were carried entirely away. This calamity will be doubly hard on the citizens of the vicinity of the Des Moines river, as it has not only destroyed the present crops but has taken away the old crops that were in store for the needs of the present season. Eddyville, Ottumwa, Red Rock, and the eastern part of Fort Des Moines are nearly submerged by the overflowing river.

It must not be understood by the reader that this flood was confined to the Des Moines valley. The deluge was general, and wherever there were rivers or streams of any size, they were changed to wild torrents, carrying destruction before them.

*The Iowa Democratic Inquirer* of June 6, 1851, gives an account of the flood on the Maquoketa river, Jackson county, where much damage was done:

A large flouring mill, saw mill, and carding mill, situated on the Maquoketa, are reported as swept away. In addition to the damage done to buildings, mills, warehouses, etc., much damage is also done to farms by the lodgment of drift. In almost every valley the soil has been more or less swept from its bed, and on hillsides the ploughed fields have been badly washed. It is almost impossible to form even an approximate estimate of the damage done in various ways to the property of this county.

*The Dubuque Herald* of June 8th of this year gives an account of the drowning of Mrs. Alloway and the marvelous escape of her husband:

Mr. and Mrs. Alloway, an elderly couple, lived by themselves on the banks of the Maquoketa river. When they found themselves in danger by the sudden rise of the water, they attempted to escape by flight, but were overtaken by the flood before they could reach a place of safety. The husband, finding they were about to be swept away by the strong current, laid hold of a bush with one hand while with the other he attempted to sustain his drowning wife. The unequal struggle was maintained for some time; but suddenly the wife ceased to struggle and the helpless body was torn from his grasp and sank out of sight. The husband retained his hold on the bush until he was rescued in an exhausted state in the morning.

Red Rock, in Marion county, being built on the banks of the Des Moines river, was completely flooded and the few

inhabitants were compelled to move to the higher land when the river began to overflow its banks. It was a steamboat station and a rival of Fort Des Moines in the very early steamboating days. Above the village there stands a huge cliff of red sandstone, guarding the approach by river, while below stands a similar cliff, keeping watch and ward over the sleepy village. It looks very much as if the river at some remote period had cut this great formation in two, leaving the remnants to emphasize nature's handiwork, as they stand there with polished sides, smiling or frowning as the sun or shadows rest upon their moss-grown faces. Nature is a tireless worker, and when there is a stupendous task to perform is never in a hurry. "A thousand years in Thy sight are but as yesterday when it is past, and as a watch in the night;" so the cutting of the channel through the solid rock must have taken a great many "yesterdays" as the God of nature reckons. Perhaps the task was not so great after all. The huge mountain may have been of soft material when the never-ceasing current cut through its way; and then, by a miracle which occupied a few aeons of time, the cliffs were hardened to stone. Were this stone as durable as beautiful, it would be the finest building material in Iowa.

How the contracted current must have rushed and roared through these narrow channels! And with what alacrity the water must have spread over the wide, low bottoms a few miles below, enlarging to a lake of from one to three miles wide, bearing on its bosom every movable article from a stand of bees to the faithful cow!

Eddyville was a sufferer, also, by the flood. A portion of the village lying close to the river was under water three different times; the height of the flood being about the middle of June. Mr. E. L. Smith, agent of the U. S. Express at Des Moines, lived there at the time. He came to Eddyville in 1845, and in the year 1850 entered the service of Hon. Ed. Manning, who had a store and warehouse near the



bank of the river.\* The river began to show flood-signs about the middle of May and many of the families living on the lowlands had taken refuge on a gravelly knoll where the railroad depot now stands. The storekeepers and warehousemen were compelled to reach their places of business by means of boats and canoes. The inhabitants took the flooding good-naturedly, and in true pioneer spirit shared shelter and provisions with those who were in need. Some of the storekeepers slept on their counters in order to be prepared for any emergency, or to wait on such customers as were provided with boats. On awakening in the morning, the sleepers never knew whether their feet would sink in the mud on the floor left by the receding river, or in three feet of water, the result of an incoming flood. At the supposed height of the flood four adventurous Des Moines men—Messrs. Hoyt Sherman, J. M. Griffith, W. T. Marvin and Peter Myers—appeared at the hotel in a skiff and, tying their boat to the bannisters of the hotel stairway, climbed to the second story and ate a hearty dinner. They were on their way to St. Louis to charter a steamboat for the upper Des Moines river, as provisions were getting very scarce and relief must be obtained in some way.†

For a few days previous to their arrival Mr. Smith had been transferring a thousand or two bushels of corn from Mr. Manning's warehouse to the large warehouse of William Butcher. The latter then stood high and dry, and being nearer the river, was more convenient for loading the corn on the boats for St. Louis. The transfer had been finished on the day the voyagers arrived. The corn was spread over the floor and the doors left open that it might dry quickly. Before the voyagers left they reported that a "three foot rise" was due some time before morning. The owners of the corn treated the prophecy as a "river joke" and paid no further

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\*Mr. E. L. Smith died in Des Moines May 2, 1902.

†An account of this is related by Mr. Hoyt Sherman in *ANNALS OF IOWA*, April, 1900.

attention to it. In the morning, however, when the superintendent visited the warehouse to "see how the corn was drying," he found that the "three foot rise" had arrived and had floated the corn out of the open door, lodging a portion of it in the picket fences near by, while on the river thousands of floating ears were bobbing up and down in the swift current or circling in golden eddies near the shore. To make the loss more aggravating, corn was worth about two dollars a bushel!

A short distance below Eddyville there was a bend in the river where many trees had lodged, forming a boom which caught all manner of floating debris. When the water subsided sufficiently, every one who had lost an article which would float, repaired to the "drift" to identify and recover their lost property. There were bee-hives, buckets, tubs, baskets, boxes, firewood, fence rails, sidewalks, sections of picket fences, gates and all manner of household utensils. There was very little wrangling. Each woman recognized her tubs and the men needed not to be introduced to their sections of fences, gates and sidewalks.

On the Fourth of July of this year, three jolly couples went on a picnic excursion from Eddyville to Johnsonburg, a mile and a half down the river. The waters had retired within the banks, but the current was swift and dangerous. The going down was an easy task and with song and shout the destination was reached in about twenty minutes. The young people they had planned to meet were there and a pleasant afternoon was spent. The coming back, however, was the rub! Two of the young men rowed while the third endeavored to steer the boat, which zigzagged across the stream wherever there was a promise of smooth water. They hugged the shore closely, taking advantage of all the eddies in the endeavor to make headway. After a three hours' pull, during which seats with the helmsman were changed many times to the peril of the fair voyagers, they reached the starting point with blistered hands and thankful hearts. The



"grave and reverend senior" who related this incident, and who was one of the boating party, said: "As I look back on that wild jaunt of fifty-one years ago, remembering the peril we were in without realizing it, I would not go through the same experience again for the best farm in Iowa."

Ottumwa, what there was of it in that early day, was built very near the river, the better to receive and freight goods on the passing steamboats. One who was there at the time says:

We had to move everything we had in our houses and stores to higher ground, and be quick about it. In June, some time about the middle if I remember right, every store, warehouse and residence on the low ground was partially submerged. The highest point was reached about that time, and those who made measurements afterwards found that the water was nearly 23 feet above low water mark. We did not lose a bridge, as was reported, as we had none to lose. There has never been a flood since, to equal the flood of 1851.

D. H. Ainsworth, of Newton, Iowa, in his very interesting book entitled, "The Recollections of a Civil Engineer," in speaking of the high water on the Cedar river during one of his surveying trips, while running a line from Wilton Junction to Oskaloosa in 1853, says:

On the east side of Iowa river below its confluence with the Cedar, we stopped at the Ferry-house, where were many disagreeable persons, and a parrot usually roosting on an open door at meal time nearly over the table. To get here a high water mark, we took the elevation of a streak on the plastering about three feet from the floor, where the water had evidently stood. Greater surprise would have been occasioned had I not, some weeks before, on the banks of the Cedar at Rochester City, seen a monument marked "High-water of 1851."

Iowaville had a wide stretch of bottom land between the river and the bluff, a mile or so away. It was situated on the north side of the river. At the time of the flood of 1851 the village contained about thirty houses, some stores, a blacksmith shop and hotel. The village exists in memory only, as the former site is now used as a farm. Previous to the flood there was a sawmill running by steam on the bank of the river and N. L. Milburn, who had contracted to put up a

bridge at Keosauqua, had a small gang of men getting out the material and framing it ready to raft it down the river.

About the 20th of May the water rose so high that it put out the furnace fires and the work had to be abandoned for the time being. The workmen engaged were R. E. Underwood, foreman, Ed. Dunning, Richard Douglas, William Terry, Seth Graham of Des Moines, and perhaps others. When the waters cut off the inhabitants from the mainland all the available men and boats were set to work to carry them to the bluffs about a mile away. They took with them such articles as would be available for camping purposes. A generous-hearted farmer by the name of Joel Avery, who lived on the high ground, sent this message to his unfortunate neighbors: "Come over and bunk with me; I have a big house and barn, and everything I have is at your service." The invitation was generally accepted, and instead of looking upon the flood as a calamity, it was turned into a picnic of nearly a month's duration. These neighbors clubbed together, did their cooking out of doors, and used the farmhouse and barn for shelter and sleeping apartments. A partial list of the names of those accepting Mr. Avery's hospitality follows: The Stouts, Hoovers, Huttons, James and John Baker, Alexander Nedrow, B. Nagle, William Starr, Rev. Mr. Rathburn, a Mormon preacher, with their belongings. Some of the inhabitants who lived in two-story houses moved into the second story and so lived until the waters subsided.

The Iowa hotel moved its furniture and cooking utensils into the second story where the guests, who arrived and departed in boats, were made as comfortable as possible. Mr. Seth Graham, now a resident of Des Moines, who "passed through the flood," says that the water reached its height about the 20th of June and spread over the lowlands, from bluff to bluff, doing great damage where there was a strong current. The bridge contracted for by the authorities at Keosauqua and N. L. Milburn was never put in place, partly



on account of the high water and also because of a disagreement between the contracting parties; each preferred to lose the money advanced and the work already done rather than complete the contract. About the middle of March, 1852, a heavy windstorm from the west caught the two spans of the bridge already in place and hurled them into the river with a great crash. The authorities then began to advertise a free ferry in order to catch a share of the California immigration. An early settler in mentioning this matter refers to it as the first "draw" bridge contract ever entered into by a county in Iowa.

The hearts of the people of Iowaville were made happy on the Fourth of July of that year by the arrival of the steamboat Caleb Cope well loaded with provisions for the hungry people on the upper river. It will be remembered that this boat reached Fort Des Moines on the 5th of July of that year, and was a welcome arrival, for provisions had become very scarce and high.

It always adds interest to a history to have the personal experience of a participator in the incidents. It is a pleasure, therefore, to introduce to the reader Mr. Carlisle St. John, who spent his boyhood days at Keosauqua, Iowa, and whose remembrance of the flood at that place is fresh, notwithstanding more than half a century has elapsed. His sketch is given as written, with but few changes:

#### THE FLOOD AT KEOSAUQUA.

To get an intelligent idea of the flood at this point it is necessary that the reader should have some knowledge of the lay of the ground. Just above the business part of the town a small ravine opened into the river, and below the business district a small stream emptied into the river. In the times of high water these ravines overflowed and formed bayous. The business was located along First street, or the river front, and in the rear of this, and about midway between First and Second streets, the ground was lower. Until '51 there had been no inconvenience experienced from the water backing up and forming these bayous, but this year it kept rising until it began feeling its way along the low ground in the rear of the business houses, connecting the upper and lower bayous and at last left the business portion of the town an island.

At first a gangway answered the purpose of keeping up communication between the business portion and the mainland; but in a short time the current became too strong and swept it away, so it became necessary to provide some kind of a craft to meet this emergency. Everybody made a watercraft from the best material which could be found. I had one of the most unique. At that time I was serving my last year as an apprentice to the tin trade. The proprietor had just had manufactured a peddling-box for the purpose of hauling his wares through the country in order to supply country dealers. This peddling-box was made of inch pine boards nailed together and in proportion and appearance might have been taken for a baby flatboat. It had not yet been placed on the wagon and was sitting by the side of the shop. I caulked it up as well as I could, launched it, and with a pole to propel it started for the mainland. I soon found it to be a real broncho to ride. It bucked worse than a broncho. A broncho might fail sometime to throw its rider—but this, never! There was always some water in it, and this would roll from one side to the other, so at about the third lurch it never failed to throw me, to the great amusement of those on shore. The water soon became too high to run a craft of that kind, and the proprietor bought an excellent skiff of some parties who had come down the river, and put me in possession of it. From that time on, I roamed the surging flood with the freedom of a buccaneer. By this time the water was running over the lowest places on Front street and kept rising until it came onto the floors of the business houses. The merchants moved their goods higher up on the shelves and on the tops of the counters, all the while saying, "It certainly will not get much higher." But it kept coming up until it reached the top of the counters in some instances, and in others about half way up, and remained at that point for a short time. Then it began to recede and reached about the original high-water mark where it remained for something like a week. It then began to rise again, and reached a point a few inches higher than before. After a short time it began to recede again and continued to do so until it was finally within its banks where it remained.

In a little while all traces were cleared away and business was resumed, and everything moved along as if there never had been a flood. There appeared to be no serious results from it. The water passed the high-water mark in the fore part of May, and receded the last time about the middle of June, causing an interruption of business of about five weeks. It caused a great deal of inconvenience and loss of business, but the people kept in good spirits through it all. Some one found some horseshoes and a game of quoits was started, and soon almost every one was quoit-pitching, apparently getting some fun out of what would seem a great calamity. But it was very quiet and monotonous. Not a stir but the water as it swept by between the houses in the submerged districts. A "gondolier" with his girl was occasionally seen passing among the submerged houses taking in the situation; or, perhaps, a larger craft with youngsters aboard, with mirth and song, somewhat relieved the monotony.

I remember seeing a boat load of young folks on the lower bayou,



among whom was E. O. Stannard, who, having a fine voice, sang some of the melodies of the day, among which was "A Farmer's Life is the Life for Me." A little more than a year after this he left the parental roof and went out to make his own way in the world. In a few years we heard of him as a member of a business firm in St. Louis; again as lieutenant-governor of the state of Missouri; again in the councils of the nation as a member of congress from St. Louis; today he is one of the foremost business men of that city, and recently received favorable mention in connection with the second highest office in the gift of the American people. Of the business concerns and residents who were flooded at that time I recall the following:

The steam flouring-mill, belonging to the estate of Hugh Brown, located on the bank of the river just above the upper bayou.

L. W. Thornburg, furniture manufacturer, on First street and located on the upper bayou.

William McNee, stoves and tinware, on First street, near Market.

The firm of Marlow & Whittlesey, general merchants.

Henry Wheelan, drug store, on the corner of First and Main streets.

William Burton, general bakery and restaurant, near the corner of Main on First street.

Julien & Wilson, dry goods, on First street.

George G. Wright and Joseph C. Knapp, lawyers, office on First street, between Main and Van Buren.

N. R. Dawson, tailor, on First street between Van Buren and Cass.

J. J. Kimberly, dry goods, corner of First and Cass streets.

Steele & Chittenden, dry goods, on First between Cass and Dodge.

James H. Jackson, merchant tailor, corner of Dodge and First streets.

Henry M. Shelby, attorney at law and county attorney, on First between Cass and Dodge streets.

Thomas Dare, tinware, corner of First and Market streets. We called him "Colonel" Dare. How he acquired this title I do not know, unless it was because he was one of those "hale fellows well met." He came to Keosauqua from Fairfield, Jefferson county, the fall previous, where he had been in business for a time as senior in the firm of "Dare, Sweat & Root." The firm had failed in Fairfield and he had come down to our place, I suppose temporarily, until he could select another situation. He was a bachelor but during the flood he was married to a lady of Fairfield, and brought her to Keosauqua as a bride during the high water. I assisted him in getting his tools and machinery onto the dry land. Shortly after this he moved to Osceola, Clarke county, where he established himself in business and reared a family. His son, George, is in the hardware business, now senior of the firm of Dare & Sanford, Osceola, Iowa.

Edwin Manning, general merchandise, corner of Van Buren and First streets. Mr. Manning is perhaps the oldest merchant in the State of Iowa having come to "Ioway Territory" somewhere about the '30s. He was one of the founders of Keosauqua, and the oldest merchant of the place; and although 91 years of age, is physically strong for one of his years. The

old sign of "Manning's Store" still remains, representing a remarkable business career of about 66 years.\*

The Keosauqua House, James Shepherd, proprietor, corner of Van Buren street. This hotel was open for business all the time during the flood. The guests were conveyed back and forth in skiffs. Trestles with planks laid upon them extended from the entrance to the stairway and meals were served in the second story. The guests of the hotel at that time, as I recall them, were: J. B. Miller, lawyer; Dr. William Craig, Dr. C. C. Biser, Madison Dagger, Mr. Welsch, cabinet maker; Stephen S. Elwell, carpenter; and C. C. Nourse, lawyer. Mr. Nourse came there just between the first and second floods. He was recognized at once in his profession and in little more than a year was elected county attorney. He removed to Des Moines in 1858. In 1860 he was elected attorney general of the State; was re-elected in 1862; was subsequently judge and now ranks as one of the leading attorneys of the Polk county bar.

John B. Miller moved to Des Moines in the early '60s and engaged in the mercantile business under the firm name of Manning & Miller, after which he served Polk county as auditor for several years.

Leonard J. Rose, dry goods, corner of First and Cass streets. In 1858 he started for California, with perhaps one of the best outfits ever used in crossing the plains. He was advised to take the southern route, via Albuquerque. He got as far as the Colorado river where his party was attacked by Navajo Indians and nearly all his company massacred and his outfit taken by them. Mr. Rose and his immediate family escaped and returned to Albuquerque, where he remained until the next spring when he went to Santa Fe, New Mexico, and for a time kept the United States Hotel. Later he went to California, settling near Los Angeles, and established an immense vineyard and winery, one of the largest in the state, to which he gave the name "The Sunny Slope." It became one of the objects of interest to the tourist. He ranked as one of the foremost citizens of the state, was president of the Wine Growers' Association, and a member of the state senate. Some two years since his old-time friends were much surprised and grieved to read a newspaper announcement that he had committed suicide. Shortly after another newspaper paragraph told the sad story that a bank at Los Angeles had commenced foreclosure proceedings against his estate for the sum of \$150,000.

*The Keosauqua Jeffersonian*, Orlando E. Jones, proprietor, corner of Dodge and the alley between First and Second streets. I suppose the press used in printing this paper was the first, or among the first, brought into Iowa. It was brought to the State by James Shepherd in the early '40s. On it he printed the first newspaper published in the county, entitled *The Iowa Democrat*. A few years later James B. Howell and James Cowles published a paper entitled *The Des Moines Valley Whig*. In 1849 they bought *The Keokuk Register*, moved to Keokuk and merged the two papers. For

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\*Since this article was written Mr. Manning has passed away; he died in Keosauqua Aug. 16, 1901.



several years they published a paper entitled *The Des Moines Valley Whig and Keokuk Register*. From this has grown the present *Gate City*.

Among the families I recall in the submerged district were those of Joel Walker, on the alley on Cass street; Wesley Walker, on the opposite side of the street; N. R. Dawson, also on the opposite side of the same street; Francis Harrison and Elihu Hinkle, on Dodge street between First and Second; the families of Ormsby and the widow Miller on Van Buren street between First and Second. Living below the lower bayou and near the mill I remember the families of F. F. Anderson and Russo King, or "Major" King as he was familiarly called. Between the upper and lower bayous the water only reached to the land as far as Second street. I have lived on the Des Moines river since 1840 and the flood of '51 was the highest water I have known in that river.

In January, 1866, there was a spell of warm weather and an ice gorge came down upon us at Keosauqua in the night time. The water and ice reached about the same point as in the flood of 1851. This was a much severer flood, though of short duration. It was the custom to ring the Congregational church bell in case of fire. About 12 o'clock at night I was awakened by the ringing of the bell. My wife said, "There must be a fire." I replied, "No; I think it is water this time." When I got down to the river I found the ice and water overflowing its banks and the people making their escape from the flood in all directions. In a short time the gorge gave way and the water receded. In a little while it rose again so rapidly that some of the merchants who had gone to their stores were caught and had to remain surrounded by ice and water until the next morning. About 8 o'clock the gorge again gave way, the water receded and the danger was over. There were immense ice piles in the lagoons and in the streets which did not melt away until the next June.

Mr. Henri K. Pratt of Keokuk gives the following reminiscences of the flood of 1851 and some facts of the old history of Keosauqua:

I came to Keosauqua from Boston, Mass., when a small boy in the winter of 1843, and in 1844 I received my first lesson in politics by being instructed to "Hurrah for Polk and Dallas." In 1843 Jesse M. Shepherd and J. L. T. Mitchell came to Keosauqua and started *The Iowa Democrat*. In 1844 James Shepherd came to Keosauqua and took charge of it. This was before any paper had been started in Keokuk. J. L. T. Mitchell published a paper called *The Keosauqua Times*.

In 1850 Shepherd sold out to Orlando E. Jones, who published *The Keosauqua Jeffersonian*. This I well remember, for one day the foreman, R. E. Beahan, and I were alone in the office. The foreman went down town to get a drink when the sheriff came in and attached the office and locked it up, leaving me sitting on the doorstep. The foreman returned and his language was more forcible than elegant.

L. D. and H. Morris purchased *The Jeffersonian* and published *The*  
VOL. V —27.

*Western American*. L. D. Morris was a fine and brilliant writer. Morris sold the office to H. and S. M. Mills and they published *The Democratic Union*. Mills sold the paper in 1854 to Millington and Summerlin, and they in turn sold it to J. M. Estes, who published *The Democratic Mirror*. Estes was a better fiddler than editor. He sold the paper to Oliver I. Taylor who published it as *The Des Moines News*. His brother, John M. Taylor, was considered the best local writer in the State. Oliver I. Taylor was a brilliant and scholarly man who could write better poetry than politics. He sold the paper to Shepherd, who was called "the veteran of the press." Shepherd sold the paper to a son of Dr. G. S. Bailey who took the old Washington press out west.

James B. Howell and James H. Cowles started *The Des Moines Valley Whig* in the '40s and published the paper until they removed to Keokuk where they established *The Whig and Register*, now *The Gate City*.

In 1855 H. C. Watkins came to Keosauqua and started *The Keosauqua Republican*. Watkins sold the paper to John S. Stidger, he sold to L. D. Morris, and Morris sold it to Joel Mayne, and I think Mayne sold it to Sloan and Rowley. Rowley still publishes the paper.

James Shepherd died years ago, beloved by all who knew him. He claimed to be the father of all the Masons in Van Buren county, and it was he who first showed Masons the "light" by which they read. J. M. Shepherd died in California a year or so ago, and Mitchell was still living at last accounts.

Seth Millington died in California, and Rufus Summerlin was living in Washington, D. C., when last heard from. Oliver I. Taylor died in Burlington, Iowa, and his brother, John M., died the same month in 1860. H. Mills died in Montreal, Canada, and S. M. Mills in Keokuk, Iowa.

I was a compositor on *The Western American*, *Democratic Union* and *Des Moines News*. I then went to Santa Fe, New Mexico, and on my return I again worked a short time for Shepherd. This was my last work as a compositor. J. S. Shepherd, a son of James Shepherd, is now publishing a paper at Mt. Ayr, Iowa.

I well remember the flood of 1851; the water was all over the front part of the town from two to ten feet deep, and the merchants had to flee to the hilly country. We lived on First street, one block from the levee, in a house where now stands the State Bank. The water rose over our doorstep.

I well remember Delazon Smith, the little giant orator, and Henry Clay Dean, with his eloquence and dirty shirt. Dean used to hold revival meetings in the old court house where sinners were nightly melted like old pewter and run up into christians bright and new. Dean died at his house, called "Rebels Cove," in Missouri, some years ago. Delazon Smith died in Oregon.

Keosauqua has furnished four United States Senators—D. Smith, Geo. G. Wright, James B. Howell and John H. Gear.

Perhaps I have made some errors in my statements, for it is hard to remember so many things away back in my boyhood days.



In the ANNALS OF IOWA, January, 1901, is an article on the flood from *The Western American*, published at Keosauqua, July 5, 1851. It is a very graphic account of the situation at that time. In the same paper of the date of August 9th, there appears this card:

C. C. Nourse, attorney at law, Keosauqua, Iowa. Office in the Court House. N. B. Conveyancing, &c., promptly attended to. Address, post paid.

Mr. C. C. Nourse, now of Des Moines, arrived at Keosauqua about June 1, 1851, "between floods," as one might say. After graduating at Transylvania college he started from Lexington, Ky., for the west by the way of Louisville, by boat. Thence up the swollen Mississippi to St. Louis and thence by steamboat to Burlington. The river was full of flood debris, consisting of fences, sidewalks, outhouses, farm houses, some of them with live chickens on the roof, dead stock of various kinds, corn, and in fact almost every article which would float, giving evidence of devastation by water seldom equalled. Arriving at Burlington he stopped at the Barrett House, now no more, but which has sheltered so many thousands of people seeking homes in the west. Here, in the solitude of his room, he held a "council of war" with himself as to where in Iowa he had better locate. He had been provided with general letters of introduction by Gen. T. A. Edwards and President Dodd, of Transylvania college, and had also a letter from the pastor of the Methodist church of which he was a member. He very wisely concluded to look up Rev. Mr. Dennis, having charge of the Methodist church at Burlington, whom he found to be a very affable and kind-hearted man. The supreme court was then in session, and as the minister was well acquainted with Judges J. F. Kinney, Joseph Williams and Geo. F. Greene, he took Mr. Nourse to their rooms at the Barrett House after the day's session was over and introduced him. He found one of the judges in the very undignified position of lying on his back playing the flute, for Judge Joseph Williams was

the master of many musical instruments. After the ice had been broken the little company indulged in many jokes and pleasantries. In asking Mr. Nourse some questions it leaked out in some way that he was the possessor of a diploma from Transylvania college.

"Where is your diploma?" asked Judge Williams.

"In one of my trunks in my room," answered Mr. Nourse.

"Let us have a look at it," requested the musical judge.

It was quickly produced; but horrors! it was written in Latin, and as none of the judges were very well acquainted with the dead languages they had to do considerable guessing before they arrived at the correct results, modestly aided by Mr. Nourse, who knew the language of the diploma by heart and the interpretation thereof. It was suggested that on the morrow Mr. Nourse should be admitted to the bar. It was usual in those days to appoint a committee to examine candidates for admission, and one of the judges suggested it, but Judge Williams interposed:

"It is entirely unnecessary in this case. The candidate is all right. The clerk will please make out his certificate of admission."

And Clerk J. W. Woods, "Old Timber" as he was familiarly called, made out the necessary document and affixed the seal.

Hearing of an opening in the law office of Mr. Ben Hall, of Keosauqua, Mr. Nourse determined to start for that place at once. He left for Keokuk by stage, and thence to Utica Post Office. The stage driver, Theodore Hohbrecker, in his anxiety to attend a dance at Keosauqua that evening, did not wait for stage connection or anything else, for a dance in those days without a full complement of stage drivers would have been a very tame affair. So to avoid staying one more day on the road, although his fare had been paid, Mr. Nourse concluded to walk to his destination, ten miles away, over muddy roads and with only twenty cents in his pocket.

On arriving at Keosauqua, footsore, mud-be-splashed and



weary, he made anything but a presentable appearance. He made application for board at the house of Mrs. Stannard (mother of ex-Governor Stannard of St. Louis), but she looked upon him with suspicion as there had been a number of horses stolen in the county of late, and in her judgment the applicant for board looked as if he needed a horse more than anything else. He answered all her questions truthfully, but did not fully satisfy her, and though at last she gave a reluctant consent to his staying, he did not accept it, but sought out the Keosauqua House, kept by "Father" Shepherd, which became his home so long as he remained unmarried. During the high water which followed, he traveled from his office to the hotel in a skiff, landed on a couple of benches at the door and climbed to the dining room for meals. Henry Clay Dean was the Methodist preacher at that place in those days. Among others living there were Delazon Smith, Josiah Bonney, James Kennesly who owned the water mill site, Ezra Jones, father-in-law of L. J. Rose who afterwards went to California, and George Duffield who has lived on his beautiful farm overlooking the Des Moines river for more than half a century. Mr. Nourse removed to Des Moines in 1858.

With the telling of the story of the flood at Keosauqua is told, also, that of Bentonsport, Bonaparte, Croton, Athens, Farmington, St. Francisville, and other settlements, for they were also flooded and the inhabitants on the low grounds were compelled to vacate for the time being.

The channel at the river's mouth at that time was more than a mile wide and while nature, with her healing hands, has planted thousands of willows and cottonwoods in the deserted excavations to hide the wounds of that eventful year, a practiced eye can readily mark out the boundary of the flood and imagination can easily picture the thousands of pieces of debris which floated out upon the broad bosom of the Mississippi, entailing a loss upon the pioneer settlers which could never be estimated in sordid dollars and cents.

Some of the counties of Iowa bordering on the Missouri river, especially Monona and Harrison through which the Big and Little Sioux passed, were completely inundated, and the brave pioneers who were seeking homes in that part of Iowa had many watery adventures. In order to give the reader an idea of the waste of waters of that flood year, an extract is given from the "Personal Narrative of Charles Larpenteur," a French explorer who sought a home in Harrison county:

About the 15th of May [1851], when Mr. Honore Picotte came down from Fort Pierre in a Mackinaw, I embarked with him bound for Sergeant's Bluffs, from which place I intended to go down to my claim by land. We had had a great deal of rain. The Missouri, as well as all other streams, had overflowed their banks, and the bottoms were all inundated. I had to remain about fifteen days at Sergeant's Bluffs waiting for the roads to become practicable. I purchased four Indian ponies, two French carts, and hired a guide at \$2 a day to pilot me through the water, for there was very little dry land to be seen between this and my place. About the last of May or first of June my guide said he thought he could get me through, so we hitched up and started. The fourth day after traveling through mud and water, we reached a place called Silver Lake.\* Our ponies were then nearly broken down, although they had not made over 35 miles during the four days. As this was the best part of the road my guide said that it would be impossible for us to reach my place with the carts, that we still had 25 miles to make, "and," said he, "you have not seen anything yet; wait till we get near the ferry." He advised making "horse travailles," which consist of two long poles tied about three feet apart and extending eight or ten feet at the far ends, which drag on the ground, with crossbars fastened to them behind the horse, so as to make a kind of a platform on which plunder is loaded.

The travailles being thus prepared and the children loaded on them, we proceeded on our journey. Having made about 10 miles we camped at Laidlow's grove, which was afterward called Ashton's grove and goes by that name still. We were then 16 miles from my place, which we had to reach next day or camp in the water as there was no dry place to be found. We could have made that distance easily in a half day had the road been good. We rose early, and having placed the children to the best advantage on this kind of conveyance, got under march, not expecting to stop to lunch as there was no fit place. On we went, my guide taking the lead, I behind him leading a pony, and my woman behind me also leading one. The nearer we came to the ferry the deeper the water became and the sun was already approaching the western horizon. Finally it came up to the

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\*One of the deserted channels of the Missouri river.



armpit of my guide, and the children were dragged almost afloat on their travails, crying and lamenting, saying, "Father, we will drown—we are going to die in this water—turn back." At times the ponies were swimming, but there was no use of turning back; the timber on the dry land ahead of us was the nearest point; there was nothing to be seen behind us but a sheet of water, and the sun was nearly down. So we pushed on, in spite of the distressing cries of the children, whom we landed safely on dry ground just at dark.

We had not eaten a bite since morning, but the children were so tired, and had been so frightened, that they laid down and, in spite of the mosquitoes which were tremendously bad, went to sleep without asking for supper. This was certainly one of the most distressing days I had ever experienced, but we old folks felt like taking a good cup of coffee after such a day's work. A fire was immediately made, the coffee was soon served, and no time was lost in turning in for the night. The next morning we did not rise very early, but took our time, got up a good breakfast, and then called out for the boatmen. Silas Condit and Amos Chase, both Mormons, the gentlemen of whom I had purchased the place, came to ferry us over, and in a little while I was in my log cabin about 15 feet square. As I had left the carts and my effects at Silver Lake I left the ponies on the other side intending to return next day, but as it seemed impossible to bring my stuff through that deep water with my ponies and carts, I arranged with Mr. Chase to meet me with a yoke of cattle hitched to a large canoe. With that understanding I started next morning with my guide. We pushed the march and arrived at Silver Lake about 10 o'clock at night. Then a tremendous dark cloud arose in the west, and just as we were going to take supper—about the hour of 11—it blew a hurricane, or rather a whirlwind [cyclone], which took our lodge clear up into the air, and then blew the fire into the baggage. It was all we could do to save our plunder, and the lodge we did not find till next day. The latter was so suddenly taken up that we felt like two fools for a moment, not knowing what had become of it. Our supper, as you may say, was good as gone; but, fortunately for us, it was all wind.

The missing articles were hunted up next day, and providentially there came along an acquaintance of Mr. Larpen-teur, with a wagon and four yokes of oxen and a bargain was made to take him to his destination. The baggage and supplies were loaded into the big wagon, and the return trip was made with comparative comfort. The man who had been engaged to meet him with the oxen and the big canoe was met on the way, and, turning back, joined the watery procession. And this was travel and pioneering in Monona and Harrison counties, Iowa, fifty-one years ago. The location

of Mr. Larpenteur's cabin was in Harrison county, two and one-half miles south of the Monona county line. Charles Larpenteur, the explorer and pioneer, died November 15, 1872, and was buried as he requested under a low-spreading red cedar near the site of his old cabin. The grave is marked by a small marble slab, giving name, date of birth and death. The spot is historic and should be carefully cherished by the pioneers of Harrison county.

Fifty-one years ago the sun at intervals peeped through the rifts of watery clouds upon the flooded earth, finding here and there a fruitful field upon the highlands in this sparsely settled State. So he looks down today through the heat of July upon the most productive land of the world; the growing corn in great green waves and the cattle on a thousand hills, hearing in anticipation the hum of the thresher intermingling with the "Harvest Home" song of a happy, prosperous people. Fifty-one years! Is it not reward enough to have lived and wrought in such a glorious State more than half a century?

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AN OFFICE FOR ABE LINCOLN.—A correspondent writes us that some citizens have intended to get up a petition to the president, requesting to appoint his co-laborer against Douglas—Abe Lincoln, of Illinois—to a foreign mission. It is thought that this might console him for his defeat, and at the same time show a proper sympathy on the part of the administration for a man who has struggled hard with it to overthrow the Democracy of Illinois. Will the president appoint Abe Lincoln to a foreign mission to make up for his defeat? That is the question.—*Dubuque Express and Herald*, Nov. 10, 1858.



## CHAPTERS IN IOWA'S FINANCIAL HISTORY.

BY FRANK I. HERRIOTT, PH. D.

*(Concluded from April.)*

### III.

One does not proceed far in a study of the finance of American states before he discovers the importance of constitutional limitations upon the powers of state legislatures. In the supreme statutes of a majority of the commonwealths the purposes, subjects and methods of taxation have been prescribed with greater or less detail. Above all these and paramount are the limitations of the constitution of the United States and the jurisdiction of the national government. These restrictions have perforce exercised a predominant influence in the financial history of the various states. They have proven rocks of offense and defense. The concurrent and conflicting jurisdictions of state and national governments have again and again put to naught the efforts of those who sought by legislative enactments to improve the methods of assessing and collecting the public revenues. In the constitutional provisions of the states the property rights of individuals, both private and corporate, have almost always found sure and sufficient protection from hostile class legislation and from most forms of adverse discriminations in the assessment of taxes even where the statutes invalidated obviously aimed at the promotion of the public interests.

Adopted, in most cases, forty and fifty years ago, such constitutional limitations were drafted with conditions of industry in contemplation markedly different from those now confronting the law-maker. Their framers scarcely appreciated the nature and tendencies of modern industrial organization. It is not presumptuous to say that they did not anticipate the vast and momentous changes that we have witnessed in recent years. The course of financial legislation consequently has been materially different from what it

would have been but for the interposition of the constitutional guarantees. Yet courts, while they have construed constitutions strictly, and have nullified numerous acts that violated their prohibitions, nevertheless have been considerably influenced by the drift of industry and experience and the pressure of public opinion.

The fact of predominant importance in the history of corporation taxes in Iowa is the provision in the constitution of 1857, section 2, article VIII, which requires that:

"The property of all corporations for pecuniary profit, shall be subject to taxation *the same* as that of individuals."

The general purport of the section appears to be obvious. Yet analysis of its provisions in the light of experience since the adoption of the constitution shows that various constructions can be placed upon its terms. The constitutional debates, strangely enough, afford us little or no light as to the intent of the framers because of the fact that the section met with no opposition in the convention although from the proceedings we do obtain important information as to the interpretation warranted. The constitution of 1846 was silent upon the subject.

But it is easily seen from the discussions that took place upon those sections affecting banks and incorporations generally that there was considerable dissatisfaction with the burdens of local finance. Counties were heavily indebted on account of "Internal Improvements" and railroad construction.\* And it is a fair presumption that companies that were promoting manufactures and railroads had been allowed greater or less exemptions from taxation as a part of the inducements offered them to invest their capital in the state and to assist in the upbuilding of ambitious communities. The excessive burdens which counties took upon themselves and the disappointments here and there over the material results naturally created the disposition to subject them to taxation. It was with a view to putting a stop to the inju-

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\* See Constitutional Debates, volume I, pp. 290-300, 307, 314, 330.

dicious exemptions and relief of corporations from tax burdens and insuring equal and uniform taxation of corporations as with private persons, that the convention adopted that section of the constitution.\*

Its provisions, *prima facie* require and guarantee the universal application of the General Property tax in the assessment of corporations. Property, real and personal, was no doubt assumed by the framers of the constitution to be the best general standard for measuring the ability of citizens and corporations to contribute to the support of government. Such was the general theory and practice of taxation in the State prior to that time.

But closer examination of the section shows that the language is not exclusive; it does not compel the legislature to bring all its enactments within a particular mode or kind of tax. There were in force at the time the constitutional convention was in session, sundry sorts of taxes on corporations, to which we have referred already, of which we may presume the convention took cognizance and did not deem undesirable. It is apparent that the terms of the section do not prohibit license taxes or the taxation of occupations, privileges or incomes if the legislature should see fit to impose them. Moreover, while the property of corporations must be subjected to taxation if the property of private citizens is so subject, there is no limitation whatever upon the power of the legislature to take various methods, however unlike they may be, for determining the value of corporate property subject to assessment; they may be arbitrary and in practical effect very inequitable yet they are permissible if the act is not local or special in character and its provisions apply uniformly to all persons within the class or industry defined by the statute.

These conclusions are not only warranted by the language of the constitution but they are the necessary inferences

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\* See observations of Justice Beck in *City of Dubuque vs. The Illinois Central Railroad Co.*, 39 Iowa, p. 69, and also those of Justice Cole, *Ibid*, pp. 97-98.



from the very important fact that the convention refused to include in the section the limitation first proposed by the committee on incorporations, namely, that "their property shall be liable to taxation *in the same manner as natural persons.*" So far as the writer knows the vital significance of that omission has been little considered, either in the opinions rendered by the courts or in the public discussions relating to the effect of the provision adopted. \*

The courts of Iowa have been called upon many times to pass on the meaning and define the scope of the provision of section 2, of article VIII. The earlier decisions, although the bench that handed them down was not always unanimous, have been continuously reaffirmed. So that while one finds in the first opinions here and there some-

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\* On January 26, 1857, Mr. James F. Wilson, delegate from Jefferson county, afterwards one of Iowa's distinguished representatives and senators at Washington, introduced a resolution in the convention instructing the committee on incorporations "to inquire into the expediency of amending the 8th article of the constitution by adding thereto the following section:

"Section —, That the property of corporations now existing, or hereafter created shall forever be subjected to taxation, the same as property of individuals." *Constitutional Debates*, p. 38.

This was agreed to and on January 30th the following was reported and proposed as section 2:

"Corporations may sue and be sued, and their property shall be liable to taxation in the same manner as natural persons; and the liabilities, powers, privileges, and duties of stockholders in corporations may be fixed and defined by law, subject to the provisions hereof." *Ibid*, p. 96.

This was amended on February 6th by substituting "the" for "their" before "property" and after it inserting "of all corporations for pecuniary profit." (p. 289). On February 12th, Mr. Wilson moved the reference of the entire article to a select committee. This committee reported February 23d, recommending that all the first clause and all of the third beginning with "and the liabilities" be stricken out and the following substituted for the clause relative to this taxation of corporations:

"The property of all corporations for pecuniary profit, now existing or hereafter created, shall forever be subject to taxation, the same as property of individuals." (p. 648).

When the report came up February 25th Mr. Wilson moved the adoption of the section as proposed by the select committee. His motion was lost by a vote of 7 to 11 (pp. 779-780). This matter was, however, reconsidered (p. 785). The section was again reported March 4th by the committee on revision as amended by the select committee (p. 1022). But the committee to which the entire constitution was referred for critical examination prior to enrollment and signing cut out "now existing or hereafter created" and "forever" giving the present section (p. 1054).

In 1899 Attorney General Milton Remley in his argument on behalf of the State (pp. 7-8) in the case of *The Hawkeye Ins. Co. vs. French*, pointed out the omission just noted and insisted upon its vital importance in construing the section.

what of confusion in the lines of argument there has long been complete agreement as to the force and effect of the provisions of the section.

The very wide range of the power of the legislature with respect to methods for fixing or arriving at the assessable value of corporate property was clearly announced in a decision given by the court in 1869. In 1868, the legislature enacted the law, already noted, whereby express and telegraph companies were assessed on forty per cent of their receipts. It was resisted on the ground that it was arbitrary in the extreme, that assessors did not assess the real value of the company's property or so much as attempt to do so as in the case of individual property, and further that it was in effect a tax on income and not a tax on property. Justice Cole, speaking for the court, in the *U. S. Express Co. vs. Ellyson*, observed:

It must be borne in mind that we have not in this State, as they have in Wisconsin, a constitutional provision declaring that the "rule of taxation shall be uniform." Nor, as in Ohio declaring "that laws shall be passed taxing, by uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; also all real and personal property according to its true value in money."

A careful reading of the law in controversy must discover to every candid mind, that it simply subjects the property of express and telegraph companies to taxation, and prescribes a rule (arbitrary, or even unreasonable it may be) whereby the amount of that property shall be ascertained, to-wit: forty per cent of the gross receipts within the particular taxing district, from its business during the preceding year.

The court refuses to consider the objection that the tax is upon income, holding "in our view of the law, as above expressed, it only imposes a tax upon property, and prescribes the means of ascertaining the amount of it—the method of assessing it."\*

There united in that opinion Justices John F. Dillon, Geo. G. Wright, and James E. Beck—the strongest bench Iowa ever has had. Their holding with respect to the power of the general assembly to take various methods for assessment has been reaffirmed many times, notably in *Du-*

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\* 28 Iowa, pp. 377, 379, 380.

*buque vs. C. D. & M. R. Co.* (47 Iowa 196); *Central Ia. R. Co. vs. Bd. of Supervisors* (67-199); *Primghar State Bank vs. Rerick* (96-238); and *Hawkeye Ins. Co. vs. French* (109-585). In the latter case, decided in 1899, the language of Justice Deemer is explicit upon this point:

We are not to be understood as questioning the right of the legislature to adopt different methods for ascertaining values, adapted to the various peculiarities of the property, or its right to fix the *situs* of property, both real and personal, although, in the exercise of such rights, inequalities must, of necessity, result.

In the Ellyson case the court plainly declared that it was within the power of the general assembly not only to prescribe the conditions and methods of assessment for taxation but also to predetermine value regardless of the fluctuations of circumstances that between buyer and seller in the market influence prices and values. It is not necessary under that decision that assessors should exercise their individual judgment and be given discretion to adjust valuations to such fluctuations.

The extent to which uniformity of taxation is enjoined by the constitution, the real meaning of uniformity and the latitude allowed the legislature in imposing other taxes than the general property tax were outlined by the court in 1870 in the case of *Warren vs. Henly* (31-31), Justice Beck in the course of his opinion, saying:

They [taxes] must be uniform. By this I understand that they must not be imposed alone, nor unequally, upon particular individuals or classes. This rule, however, I understand, is applicable generally to the *principle or plan* of taxation, and not to specific or particular taxes. It means that all individuals and all classes shall be uniformly taxed. It does not mean that certain particular taxes, as income taxes, licenses, specific taxes upon certain property used as instruments of profit, or articles of luxury, shall be prohibited. These are not uniform in one sense; that is, all do not pay them. They are and must be uniform in another sense; that is, all possessing particular incomes, exercising certain business, and owning the specified property, must be subject to the same tax. They are again not uniform in another sense, for under them the burden of taxation is not uniformly borne. All incomes may not be taxed; those of a certain amount may be exempt; licenses may not be imposed upon the exercise



of all branches of business, and all articles of property used for profit or luxury may not be specifically taxed. The rule means that all individuals and all classes must contribute uniformly with like individuals and like classes to the burden of taxation. The manner of imposing this burden must, of necessity, be left to the discretion of the legislative branch of the government. That a tax or a system of taxation may not bear equally upon all, when weighed in the nicest balance of equity and justice, is no reason for holding that it conflicts with the fundamental and essential rule under consideration.\*

In 1899 in the case of *The Scottish Union and National Insurance Company vs. John Herriott, Treasurer of State*, in holding valid the differential state tax on the premium income of foreign insurance companies doing business in Iowa, the court, while conceding that the statute might be subject to attack if it assumed to give the state treasury exclusively the proceeds of a tax on the property of such companies, held very decidedly that any kind or degree of tax on business, or on the privileges of engaging in business in the state was permissible under Iowa's constitution. The court further held that it is not required that the tax should be "uniform" in the sense that it should be universally assessed at the same time upon all lines of business, or upon all business rights or privileges. It is competent for the legislature to discriminate or to classify and impose business or license taxes upon such lines of industry or privileges as public policy may indicate to be desirable.†

#### IV.

It is when we come to study the development of state and local taxation in Iowa that we discover the far-reaching importance of the second section of article VIII. In many respects the chief controversies that have been waged in the courts—at any rate those in which the tax-payers took the keenest interest—have related to its effect upon the rights or powers of minor civil divisions in the assessment and taxation of the property of corporations within the local taxing

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\* See 31 Iowa, pp. 39-40.

† 109 Iowa, p. 613.

areas. In the earlier laws, as we have seen, the legislature to a greater or less extent denied, at least apparently intended to deny, to cities, towns and townships the right to levy taxes upon certain classes of corporations, reserving such right, or the benefit of the taxes, to the State entirely, or to the State and counties jointly. This restriction on local taxation in a short time became a cause of complaint, particularly in the older and larger cities in the eastern portion of the State. Dubuque, Clinton, Davenport, Muscatine and Burlington became, after 1860, centers of railroad traffic. They soon possessed large and valuable railroad properties, which were entitled to police and fire protection as was the property of private citizens. The law of 1862 which exempted railroads from local assessment was therefore felt by local taxpayers to be unjust.

Despite the prohibition the local authorities of Davenport ignored its provisions and proceeded to assess the personal as well as the real property of the railroad within their jurisdiction. They contended that the act providing for a tax on the gross earnings of railroads related simply to county and State taxes and did not abrogate the prior statutory provisions authorizing cities to levy on all properties within their bounds; and further that it was unconstitutional, as in a case brought by the city in 1859 in an attempt to assess non-resident holders of mortgage bonds given by the Mississippi & Missouri Railroad the supreme court declared that the constitutional guarantee required that the burden of taxation should be "borne equally by all"; the property of one is liable to the same extent as that of another; of corporations like that of individuals. \*

The city was successful in the lower court, and in the supreme court, by reason of an equal division of the bench, the decision was affirmed without the issue being clearly decided. The bearing of section 2, article VIII, was only incidentally noted but not considered.† In 1869 the court,

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\* The City of Davenport vs. The M. & M. R. R. Co. (12-539).

† The City of Davenport vs. The M. & M. R. R. Co. (16-348).

reaffirmed, but again with dissent, the right of cities to tax corporate properties notwithstanding the companies had paid the tax on their gross earnings to the State; the court, however, avoided passing upon the constitutional question.\* It was not until 1874 that the effect of the provision in the matter of State *versus* local taxation was announced in the case of the *City of Davenport vs. The C., R. I. & P. R. R. Co.* (38-633). The legislature in enacting the law of 1872 providing for the present method of assessing railroads had exempted them from the payment of all local levies assessed previous to the passage of the act.† That exemption was resisted by the cities on the ground that the constitution required that corporations should pay the same taxes upon their property that private individuals sustained upon their property. The court declared (with dissent however), that "each shall be taxed for the same objects, and in the same degree, so that individuals shall not be required to pay any taxes on *their property* which are not also assessed and laid upon the *property of corporations* of the class named, nor in any greater proportion." (38-644).

In another case decided at the same term, the *City of Dubuque vs. The Illinois Central R. R.* (39-97), Justice Cole dissented from this view (as he had in each preceding case), holding that "the manifest purpose and intent of the section is, to place the property of corporations just like the property of individuals, completely within the legislative power for the purposes of taxation; so that the legislature could use the same authority and discretion in the enactment of laws for the taxation of the property of corporations, as it could use in the enactment of laws for the taxation of the property of individuals. . . . The sole practical effect of the section is, to clothe the legislature with the authority to subject to taxation the property of corporations, although

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\* The Dunleith & Dubuque Bridge Co. *vs.* the City of Dubuque (32-427).

† Laws of 1872, chapter 26, section 9.



by the terms of their charters previously granted, they were exempted from taxation."

In other words under the majority opinion exclusive State taxes were held to be contrary to the constitution. The same burdens, the full weight of each and all tax levies ordered in every community, must fall upon the property of all corporations within the taxing district that fall upon manufacturers, merchants or house-owners within the same district. It is not competent for the legislature to deny to local authorities the power to compel resident corporations to contribute equally with private citizens to the support of local government according to the value of their property. The rulings in these cases were reaffirmed in 1899 in the case of *The Hawkeye Ins. Co. vs. French* (109-585), when the State tax on domestic insurance companies was pronounced invalid.

The same question from a somewhat different point of view was considered in another leading case arising under the law of 1872. By that act the value of a railroad was to be ascertained and fixed by the census board, since known as the executive council. The officers of the roads were required to report the value of all the miscellaneous properties of their roads, as well as the value of their road bed and rolling stock, to the State board. The council was then required to place a value on the property. But the value so fixed was not certified back to the local tax officers of each county along the line of the road in proportion to the actual or reported value of the property within each local taxing district. The assessed value of all the properties of the entire road in the State was "lumped" and then parceled or "spread out" through urban and rural districts equally according to their single track mileage. Under this method the great values found in the cities were extended to the country districts and the taxable properties of the cities were by so much reduced. This arbitrary apportionment of the railroad values of the State was forthwith contested by the cities on the ground that in reducing their valuations within the corporate limits

railroads were relieved at the expense of private tax-payers. The court was much divided. The majority, however, sustained the law, following the ruling in *U. S. Express vs. Ellyson* (28-370): The legislature had determined the *situs* of railway property and prescribed the method for its valuation and upon the assessment all local taxes were to be levied. There was, in their opinion, no denial of the right to tax railroads locally. The fact that there was a distribution of values, whereby the rural districts gained at the expense of the urban communities was an inequity that was an unavoidable incident of the method adopted, but it did not render the law invalid.

One experiences no little perplexity in following the tortuous courses of judicial opinion in construing the constitutional provision governing the taxation of corporations in Iowa. And the more one studies the several decisions and the circumstances of each case, the more the conviction grows that the court gave heed more to the inequalities locally experienced under the statutes in controversy, against which there was great popular protest, than to what was a fair and reasonable construction of the law and the constitution. This seemed to have been particularly true of all the cases involving the law of 1872, except the last. The court has derived two constructions from language that one may fairly presume meant one of two things but not both. The vital clause of section 2, article VIII, "Shall be subject to taxation the same as that of individuals," has been held to mean sameness of tax burdens and variety in methods of assessment, a construction that seems arbitrary. If the words, *the same*, on which the whole matter turns, do not mean and do not enjoin that precisely the same methods shall be pursued in assessing corporate property and in collecting the taxes levied that are authorized in the taxation of individuals, it is difficult to perceive wherein they command that precisely the same burdens shall fall upon corporate and private property. For either conclusion the premises are the same and it would

seem that they should compel the same construction, be it as to methods of taxation or as to the benefits or results. The nature of the changes made in the section in the constitutional convention, and the fact that during the debates there was no sign of opposition to the method of taxing railroads and insurance companies then pursued, tend strongly to justify the conclusion of Justice Cole and the contention of Attorney General Remley, that the intent of the constitutional convention was simply to bring corporations within legislative authority and prohibit their exemption from taxation; that it is competent for the legislature to determine not only whether they shall be taxed in one way or another, but whether the State or the local taxing power, or both, shall obtain the proceeds of the taxes assessed. If the method adopted proves unsatisfactory in practice, whether because the taxes collected are insufficient, or because they are inequitably assessed, the remedy is within legislative discretion; the rate of tax can be increased or the method and machinery for assessment improved and made more effective.

The practical consequences flowing from the construction placed upon the constitution in the matter of State and local taxation have been of the utmost importance in the history of the State. It is not an exaggeration to say that no other one thing has been so potent in obstructing improvement in Iowa's revenue laws as the view of the court just outlined. It has been an effectual barrier to the divorcement of State and local sources of revenue. When we consider the very serious and constantly recurring inequalities in the burdens borne by the counties with respect to State taxes due to the constant efforts of each county to escape a part of its share by under-valuation in local assessments, it may well be doubted if the cities and townships did not achieve a costly victory in the decisions nullifying the exclusive State taxes on corporations.



## V.

In several other respects the courts have played a prominent part in the history of the development of corporation taxes in Iowa. The first act levying a tax on the capital stock of national banks was declared void because the tax was assessed against securities of the federal government exempt from taxation,\* and the legislature was forced, in 1868, to follow the course of New York and other states and assess banks upon the shares of their capital stock.† Numerous attempts to tax United States bonds have since been defeated by the courts. With the exception of the cases affecting the construction of section 2 of article VIII the most important line of decisions relate to the taxability of corporate property, shares of stock and surplus funds, and to the deduction of corporate and individual indebtedness in the assessment of corporations and shareholders.

In the earlier decisions of the court strong disapproval was expressed respecting the simultaneous taxation of both the property of corporations and the shares of capital stock, on the ground that it was double taxation. In *Tallman vs. Treasurer of Butler Co.*, it was held that the tax on the shares of stock of railroads was the only tax assessable on such property under the code of 1851, and all attempts to tax the real estate were defeated,‡ and in the case of the *United States Express Company vs. Ellyson*, while not denying the possible legality of double taxation, the court observed that it is "so unjust as naturally to excite the disfavor of both courts and legislators."§ But in 1882 in *Cook vs. The City of Burlington*, the court expressly held that "duplicate taxation" was not only not "in excess of the legislative power" but that no injustice was necessarily inflicted on corporate undertakings when both the property of the companies and the shares of

\* See *Hubbard vs. Board of Supervisors of Johnson Co.*, 23 Iowa p. 130.

† *Laws of Iowa*, 1868, chapter 153; and the case of *Morseman vs. Younkin*. 27 Iowa p. 350.

‡ See 12 Iowa, p. 531.

§ See 28 Iowa, p. 378.

stock were made liable for taxation.\* The corporation and the shareholders are separate and distinct persons, just as are mortgagor and mortgagee, and the value of their several holdings depends upon clearly defined and different foundations. Any other view, it was declared, "would open the door into a sea of troubles in the administration of the revenue laws of the State."

As regards the nature of shares of stock in considering their liability for assessment the supreme court has reversed its first rulings. In 1887 in *Bridgman vs. The City of Keokuk*,† shares of stock were declared to be not "credits" in the hands of holders, or "debts" owing by the corporation to the shareholders, but they were classifiable as ordinary property; and owners were denied the right to deduct indebtedness therefrom in making their returns to the assessors. The year following in the notable case of the *Equitable Life Insurance Co. vs. The Board of Equalization of Des Moines*, the court squarely held that shares of stock represented a debt of the company to its shareholders which could be deducted from the amount of the company's moneys and credits. And the value of the shares which may be deducted, represent the total assets of a company, not only the capital stock but the surplus, undivided profits, and reserve funds. In the case of insurance companies policies of insurance in force were further declared to be obligations that came within the deductible debts.‡ The effect of the court's decision in this case was to relieve Iowa domestic or local insurance companies from taxation; and they enjoyed immunity from tax burdens until the recodification of 1897. In 1892 the supreme court went a step farther and held in the case of the *First National Bank of Albia vs. The City Council of Albia*, that shares of stock in the hands of holders were

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\* See 59 Iowa, p. 251.

† See 72 Iowa, p. 42.

‡ See 74 Iowa, p. 178. See also *Campbell vs. Centerville*, 69 Iowa, p. 439; *Iowa State Savings Bank vs. Burlington*, 98 Iowa, p. 737; and *Ottumwa Savings Bank vs. Ottumwa*, 95 Iowa, p. 176.

"credits" from which "debts" owing by the holder could be deducted by him in making his returns to the assessor.\*

## VI.

The history of corporation taxes in Iowa to be complete should indicate not only the course of actual legislation and the drift of judicial decisions but exhibit the growth of public discussion and opinion which, as a rule, gives impetus to the enactment of laws and influences more or less the views of courts. It is almost, if not fully, as important to know the character and extent of such popular discussion, the theories or views most current and most urgently pressed on legislative consideration, even if the advocates failed to secure the favor of the predominant party, as it is to know the measures finally agreed upon. Laws are so frequently compromises between conflicting forces or interests, or mere make-shifts passed to meet a political exigency, that unless we know the nature of public discussion prior to statutory enactments we will not always appreciate their real historical significance.

We find two well-marked periods in the development of corporation taxes in Iowa within which the subject aroused widespread public interest, the workings of the existing laws were subjected to much scrutiny and various reforms were advocated with considerable emphasis. The first period ranges from 1862 to 1873. The second begins about 1890 and continues down to 1902. The two periods differed somewhat with respect to the character of the public discussion prevailing in each.

During the first period there was, as compared with the second, comparatively little consideration of the merits of the various methods of taxing corporations. In 1862 it was proposed that railroads should be taxed locally as other property,† but the law taxing them on their gross earnings was

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\* See 86 Iowa, p. 28.

† See bill introduced by Mr. T. H. Stanton described in editorial in Iowa State Register, Feb. 12, 1862.



adopted. This law was simply the basis or starting point for a more animated discussion. There was soon apparent, particularly in the eastern counties, a general feeling that railroads were not contributing as much revenue as other classes of property.\* The reservation to the State and county treasuries of the taxes paid by railroads, as we have seen, produced great complaint. The demand that railroad and other corporate property be subjected to the same local burdens that private citizens were was steadily and unceasingly pressed. This demand was urged the more strongly in some of the counties because of the heavy burdens of indebtedness which they had assumed to aid in the construction of the railroads which, in many cases, had not been completed as promised. The complaints on this score were so serious that repudiation was attempted in several instances and an appeal for relief was made to the legislature. In the legislative debates in 1870 the statute denying cities the right to tax railroads was roundly denounced.† The decisions of the supreme court, outlined in a preceding section, forced the subject upon the legislature.

The local taxation of corporations thus became the main objective of public discussion. From the nature of the local contests and the drift of judicial opinion the general property tax was advocated as a matter of course. The railroads owned large amounts of real estate in the cities. Private citizens were taxed on their real and personal property and the logic of the situation seemed to require that corporations be likewise taxed on their shops, machinery, depots and yards. The relative advantages of the different methods of corporate taxation were discussed to some extent in the debates in 1870 but generally speaking the matter of chief interest was the local taxation of the property of such corporations rather than the manner in which such property should be valued for the purposes of taxation.‡ There was a serious

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\* See report of Treasurer of State, 1870, p. 13.

† See Des Moines Bulletin, Legislative Supplement, No. 30, for March 7, 1870.

‡ Ibid, Nos. 37, 43, 48, 51-54.

effort made to secure the adoption of the Illinois law of 1853 under which the property of railroads was assessed by local assessors.\* The result of the agitation was the passage of the act imposing a graduated tax on the gross earnings of the railroads.†

But the adjustment was not very satisfactory, and public interest continued. The decision of the supreme court in the Dunleith and Dubuque Bridge Co. case, in which the right of cities to tax corporations, regardless of legislative prohibition, was conceded, precipitated matters. The railroad managers were forced to urge legislation to protect their properties from what may be deemed excessive local assessments.‡ Valuation of their property was admitted but they urged assessments by a state board, uniformity in valuation, and the equal distribution of their valuation on a mileage basis. This was vigorously opposed by the representatives of the cities.¶ But the railroads enlisted the support of the representatives of the agricultural interests because the law proposed by them apportioned to the rural townships values actually in city areas. Feeling was evidently intense for in the legal battle which followed the attorneys for the cities boldly and bluntly charged that the law was passed by the influence of a corrupt lobby,§ and Judge Beck in his dissenting opinion gives countenance to the charges.¶

In the first period one occasionally finds evidence that some consideration was given the matter of the incidence of taxes placed on railroads. When the first discussion arose in 1862 the opponents of "radical" legislation dwelt on the un wisdom of placing heavy burdens on railroads then in the process of building extensions for the reason that their taxes would by so much retard the completion or extension

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\* Ibid, No. 37, and Iowa Senate Journal, 1870, pp. 180, 224.

† Laws of 1870, chapter 106.

‡ See argument of Mr. Thos. Withrow on rehearing in *Dubuque vs. C., D. & M. R. Co.* (Abstracts and Arguments, vol. 91).

¶ See protest of John H. Gear and others, House Journal, March 13, 1872, pp. 424-5.

§ See petition for rehearing in *Dubuque vs. C., D. & M. R. Co.*

¶ 47 Iowa, p. 204.

of the roads.\* Later when the regulation of traffic rates became such a vital issue it was frequently urged that unless the legislature superimposed definite tariff schedules it would be fruitless to enact a tax measure as the railroads would simply increase their freight and passenger rates and recoup themselves for the taxes they might be compelled to pay.†

Although the general property tax was adopted for railroads in 1872 we find in the first inaugural address of Governor Cyrus C. Carpenter a noteworthy recommendation that entitles him to more than honorable mention in the financial history of the State. He urged the taxation of the "franchise" as the most satisfactory basis for determining the just taxable valuation of railroads. His is the first state paper in which we find any other method of assessment than the general property tax suggested. His language is worth quoting. After pointing out that it is not feasible to adapt the "same mode of assessment" to railroads that is "applied to the assessment of private property," he says: "The value of "a railroad is evidently not in its right of way, embankments, "masonry, bridges, ties, iron, machinery, locomotives, cars, "buildings, &c., &c., but in the essential franchise, and the "value of this franchise is dependent upon dividends."‡ The legislature adopted Governor Carpenter's recommendation relative to the method of assessing railroads but not his suggestion urging that the value of the franchise be taken as the basis for valuation.

Between 1872 and the beginning of what is here designated as the second period, beginning about 1890, there were a number of official recommendations that should be noted as sort of landmarks in the progress of public opinion.

In 1875 Mr. Buren R. Sherman in his report as auditor of state called attention to the escape from taxation of telegraph, telephone, fast freight, and Pullman car companies,

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\* See editorial Iowa State Register, Feb. 12, 1862.

† Ibid, Feb. 17, 1872; also, Iowa Homestead and Western Farm Journal, Feb. 23, 1872.

‡ See Governor Carpenter's inaugural, 1872, p. 20.



and the impracticability of their taxation by local authorities, and he advocated convincingly the supervision of their assessment by the State board.\* His suggestions were commended by Governor C. C. Carpenter in 1876,† and by Governor J. G. Newbold in 1878‡ with the effect that the legislature, as already pointed out, placed the assessment of such companies under the State's executive council. Later, in 1886, when Mr. Sherman became governor, he strongly urged the entire divorcement of State and local sources of taxation and the support of the State government from corporation taxes, chiefly from railroads.||

The first suggestion of the advisability of separating State and local sources of revenue, so far as the writer can discover, was made by Mr. John H. Ames in 1878, in a paper in *The Western Jurist* (Vol. XII, p. 152), published at Des Moines, entitled "The Taxation of Real Property and Corporations." He advocated the plan adopted in Pennsylvania as the most effective method of abolishing the evils of undervaluation. In the discussion preceding the appointment of the revenue commission in 1892 this plan was again urged.§

In 1887 Governor William Larrabee, as a member of the executive council, urged that body to adopt net earnings as the basis for determining the aggregate valuation of the railroads of the State, proposing that the earnings be capitalized at the current interest rate. His resolution was not adopted. Its introduction, however, led to an increase in the assessed value of such property.¶

In the senate that year Senator C. H. Gatch of Des Moines introduced a measure providing for a general "franchise" tax on corporations.\*\* The tax he proposed was to be

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\* See report of auditor of state, 1875, p. 7; also report for 1877, p. 8.

† See Gov. C. C. Carpenter's message, 1876, p. 4.

‡ Gov. J. G. Newbold's message, 1878, p. 6.

|| See Gov. Buren R. Sherman's message, 1886, pp. 4-5.

§ See article on "Tax Reform," *Homestead*, vol. 38; p. 121, Feb. 5, 1892.

¶ See Record of Proceedings of the executive council, March 7, 1887.

\*\* See senate file 20, session 1888.

a tax on the capital of a company collectible only when it was organized, or applied for a renewal of its articles of incorporation or amended them. It was not such a tax as Gov. Carpenter advocated in 1872, or as was recently adopted in New York on the recommendation of Governor Roosevelt. In most respects Senator Gatch's franchise tax was simply an incorporation fee or license tax. The measure encountered strenuous opposition and failed to pass not only in 1888 but again in 1890 and again in 1892.\*

Meantime public discussion of the problem of taxation was increasing. It culminated in the appointment of the revenue commission in 1892. Then began the agitation for reform in corporate taxation that has been more or less persistent from that time down to the present. The methods of raising revenue then in force were generally conceded to be "burdensome, unequal and unfair" and there was a vigorous demand for some system of taxation that would command "the respect and confidence of the people."† Public discussion has been widespread and for the most part enlightening. Methods have been presented and considered with considerable vigor in official papers and in the press of the State. Questions of the incidence and industrial effect of different methods of assessment have been debated as well as their fiscal benefits or efficiency as financial measures. Interest in these matters has been at times very keen, influencing the drift of political opinion and party action.

The revenue commission in their report in 1893 recommended the franchise tax advocated by Senator Gatch and also a general corporation tax for ordinary business corporations. The method of assessment urged was their valuation upon the basis of the market value of their shares of stock and the collection of the taxes levied through the corporations.‡ They recommended the taxation of telegraph, tele-

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\* In 1896 a law was passed providing for the collection of such a fee. See chapter 98, laws 1896.

† Preamble of the act creating the revenue commission, chapter 72, laws 24th G. A.

‡ See report of revenue commission, pp. 15, 31-37.

phone and express companies upon their gross receipts from business "originating and terminating in this State," at the uniform rate of three per cent. Insurance and guarantee companies likewise were to be taxed three per cent of their premiums. The taxes collected were to be "in lieu of all other State and local," and were to be paid into the State treasury for the use of the State.\* There were no material changes advocated in the taxation of railroads with the exception that "for the purpose of assisting the executive council to more fully determine the actual value of the property of railroads" more detailed information was required of their officers in their annual reports with regard to their capital stock, operating expenses and their earnings.†

One member of the commission, Col. Charles A. Clark of Cedar Rapids, urged the commission to recommend the taxation of railroads upon the basis of their net earnings. The writer has before him a manuscript copy of the bill proposed by Col. Clark in which capitalization of net earnings was the method of arriving at the valuation. Where a road extended outside the State he would have pursued the "unit" plan of assessment. Col. Clark, however, did not file his views as a minority report.

The commission did not make these recommendations in their formal report and give a resume of their reasons for urging their adoption, but simply incorporated them in a draft of a law which they submitted along with the report. Their proposed law met with decided and successful opposition; but the debates made clear not only the need of a thoroughgoing reform in the principles and procedure of taxation, but also the need for a general overhauling of the statutes and a code commission was authorized to revise and recodify all the laws.‡ The code commission in their report and "proposed revision," made in 1896, included nearly all

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\* See report of revenue commission, pp. 47-50.

† Ibid, pp. 50-53.

‡ See chapter 115, laws 1894.



of the recommendations of the revenue commission, which were enacted into law at the extra session of the assembly in 1897.\*

The method proposed for the assessment of general business corporations aroused the chief opposition. Assessment upon market value of capital stock, and solely through the corporations, was considered a "radical" departure from the traditional practice of the State. Among the many measures considered, those relating to the taxation of loan and trust companies and building and loan associations elicited vigorous discussion. At that session the policy of discriminating between United States and foreign insurance companies was adopted. Another measure proposed at that session was that offered by Senator Thomas A. Cheshire of Des Moines, proposing to tax express, telegraph and telephone companies, palace, dining, sleeping and chair car companies upon the market value of their stock and bonds less the value of any realty taxed locally. Where their lines or operations extended beyond the State they were to be assessed as units and that proportion of the entire valuation taken for assessment that the mileage in Iowa bore to the entire mileage of the systems. The bill reproduced the Indiana law.† It failed to pass in the senate, but was introduced in the house and passed; the senate, however, would not concur.

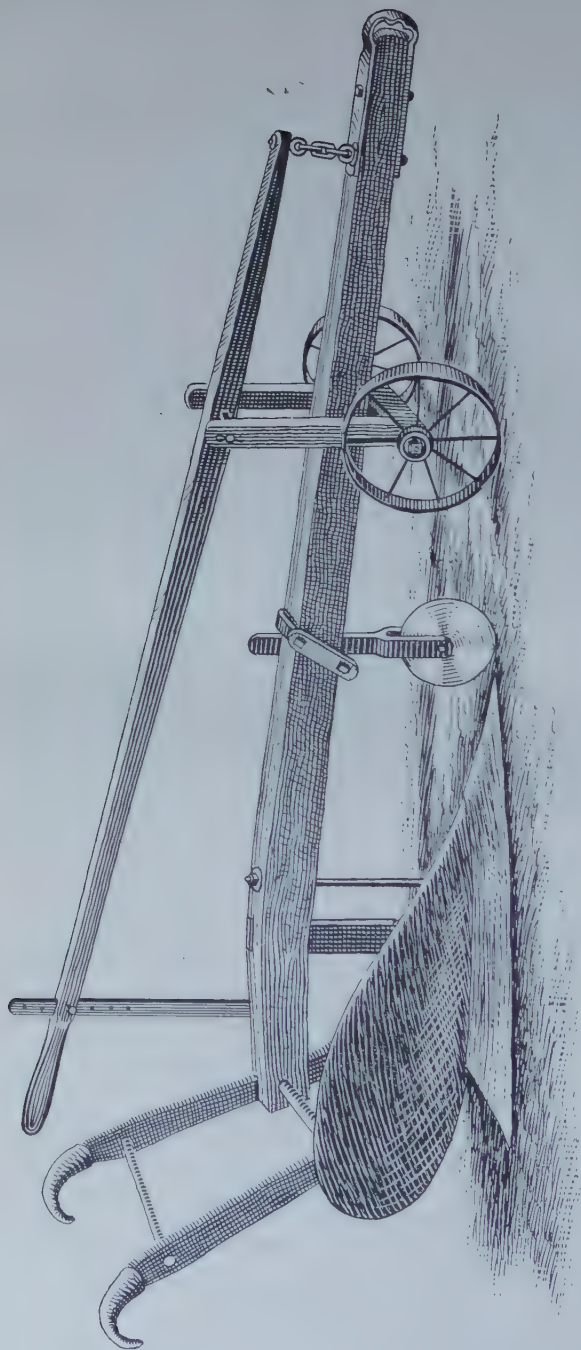
Notwithstanding the changes wrought in the methods of corporate taxation by the recodification of 1897, public discussion of the subject did not lessen, but increased. This was due chiefly to three causes: (1) Litigation involving the taxation of insurance companies; (2) Agitation for the taxation of corporations controlling communication and transportation upon the market value of their stock and bonds; and, (3) Controversies over the assessment of railroads.

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\* See report of code commission, 1896, pp. 48-50, and proposed revision, title VII, sections 19-25; also code, 1897, sections 1323-46.

† See Senate Journal, extra session, 1897, pp. 519, 550.





AN OLD-TIME IOWA BREAKING-PLOW.

This cut gives a fair semblance of one of these ancient implements, though few in use in the fifties were as smoothly made. One in the Historical Museum has a wooden mould-board, a "jay" or "shear" from the anvil of the local blacksmith, with cow-horn handles. Mr. Coffin describes the old breaking-plow so accurately that the reader, with the aid of this engraving, will readily understand its parts and how it was operated.



## BREAKING PRAIRIE.

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BY HON. L. S. COFFIN.

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How few of our people who have been residents of Iowa during the last quarter of the last century, either by immigration or by birth, have any conception of the meaning of the expression, "breaking prairie!" The old prairie breaking-plow has disappeared from sight as completely as the elk and the buffalo. So true is this, that the authorities of our State Agricultural College have been hunting for one for the museum of that institution, as an object-lesson and a reminder to their students of the days and ways of early farm life on the prairies, of which they know very little or nothing.

Let us permit the old "breaking-plow" to stand in its wide furrow of 20 to 32 inches, a few minutes, while we digress far enough from our subject to wish it were possible that another object-lesson could be laid before the students of our grand institution of learning at Ames. That object-lesson, if my wish could be realized, would be an average 100-acre New England farm, as it was fifty to seventy years ago, and as it is to-day, with all its appliances, laid down there near the college farm. The young and middle-aged people of this State, who have been born in Iowa and live on its rockless, hilless, stumpless and matchless soil, have but little realizing sense of the incomparable advantages they have in being residents of such a State.

It is the custom with many of the graduates of our institutions of learning, to spend a year or more abroad. I could wish that the graduates from the agricultural course could go to some of the New England states and work a year or so on some of those farms. The benefit would be almost incalculable. But we cannot now take the time to explain how and why. To many of the farmers of Iowa, who were New England born, no explanation is needed.

But to return to the old prairie breaking-plow which we

left standing in the furrow. How shall I introduce the younger readers of THE ANNALS OF IOWA to it? I hope its editor may be able to secure a picture of a real *bona fide* old prairie breaking-plow.\* All attempts to present a word picture of it must fail to give any person who has never seen one a true idea of the real thing. These plows, as a rule, were very large. They were made to cut and turn a furrow from twenty to thirty inches wide and sometimes even wider. The beam was a straight stick of strong timber seven to twelve feet long. The forward end of this beam was carried by a pair of trucks or wheels, and into the top of the axle of these wheels were framed two stout, upright pieces just far enough apart to allow the forward end of the plow-beam to nicely fit in between them. To the forward end of the beam and on top of it, there was fastened by a link or clevis, a long lever, running between these stout standards in the axle of the trucks, and fastened to them by a strong bolt running through both standards and lever; this bolt, acting as a fulcrum for the lever, was in easy reach of the man having charge of the plow. By raising or depressing the rear end of this lever the depth of the furrow was gauged, and by depressing the lever low enough, the plow could be thrown entirely out of the ground. One of the wheels of the truck ran in the furrow and was from two to four inches larger than the one that ran on the sod. This, of course, was necessary so as to have an even level rest for the forward end of the plow-beam. The mould-boards of these plows were sometimes made of wood protected by narrow strips of steel or band-iron, and fastened to the mould-board. In some cases these mould-boards were made entirely of iron rods, which generally gave the best satisfaction. The share of these plows—"shear," as we western folks called it—had to be made of the very best steel so as to carry a keen edge. The original prairie sod was one web of small tough roots, and hence the necessity of a razor-

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\*The reader will observe that Farmer Coffin's request has received due attention.

like edge on the "shear" to secure good work and ease to the team.

And next, the "prairie-breaking" plow team? Who sees the like of it today? A string of from three to six yokes of oxen hitched to this long plow-beam, the driver clad in somewhat of a cowboy style, and armed with a whip, the handle of which resembled a long, slender fishing-rod, with a lash that when wielded by an expert was so severe that the oxen had learned to fear it as much as the New England oxen did the Yankee ox-goad with its brad.

The season for "breaking prairie" varied as the spring and summer were early or late, wet or dry. The best results were had by beginning to plow after the grass had a pretty good start, and quitting the work some time before it was ready for the scythe. The main object aimed at was to secure as complete a rotting of the sod as possible. To this end the plow was gauged to cut only one and one-half to two inches deep. Then, if the mould-board was so shaped as to "kink" the sod as it was turned over, all the better, as in the early days of "prairie-breaking" very little use was made of the ground the first year. The object was to have the land in as good a shape as possible for sowing wheat the following spring. A dry season, thin breaking, "kinky" furrows, and not too long breaking accomplished this, and made the putting in of wheat the following spring an easy task. But on the contrary, if broken too deeply, and the furrows laid flat and smooth, or in a wet season, or if broken too late, the job of seeding the wheat on tough sod was a hard and slow one.

The outfit for "prairie-breaking" was usually about as follows: three to six yokes of oxen, a covered wagon, a small kit of tools, and among these always a good assortment of files for sharpening the plow-share, a few cooking utensils, and sometimes a dog and pony. The oxen, when the day's work was done, were turned loose to feed on the grass. To one or more was attached a far-sounding bell, so as to betray



their whereabouts at all times. The pony and dog came in good play for company, and in gathering up the oxen when wanted. The season for breaking would average about two months. The price per acre for breaking varied from \$2.50 to \$4.50, as the man was boarded or as he "found himself." In latter years when it was learned that flax could be raised to good advantage on new breaking, and that it helped to rot the sod, the breaking season commenced much earlier.

Three yokes of good-sized oxen drawing a 24-inch plow, with two men to manage the work, would ordinarily break about two acres a day; five yokes with a 36-inch plow, requiring no more men to "run the machine," would break three acres a day. When the plow was kept running continuously, the "shear" had to be taken to the blacksmith as often as once a week to be drawn out thin, so that a keen knife-edge could be easily put on it with a file, by the men who managed the plow. If the team was going around an 80-acre tract of prairie, the "lay" or "shear" had to be filed after each round to do the best work. The skillful "breaker" tried to run his plow one and one-half inches deep and no deeper. This was for the purpose of splitting the sod across the mass of tough fibrous roots, which had lain undisturbed for uncounted years and had formed a network of interlaced sinews as difficult to cut as india rubber, where the prairie was inclined to be wet; and it was not easy to find an entire 80-acre tract that was not intersected with numerous "sloughs," across which the breaking-plow had to run. In many places the sod in these "sloughs" was so tough that it was with the greatest difficulty that the plow could be kept in the ground. If it ran out of the ground, this tough, leathery sod would flop back into the furrow as swiftly as the falling of a row of bricks set up on end, and the man and driver had to turn the long ribbon of tough sod over by hand—if they could not make a "balk." In the flat, wet prairie, it sometimes took from two to three years for the tough sod to

decompose sufficiently to produce a full crop. The plow had to be kept in perfect order to turn this kind of prairie sod over, and the "lay" had to have an edge as keen as a scythe to do good work. There were usually two "lays" or "shears" fitted to each plow, so that the team need not be idle while the boy with the mustang went often from five to eight miles to the nearest blacksmith to get a "lay" sharpened. Sometimes the oxen would stray off among the "barrens," or follow the course of some stream for miles and hide among the willows to take a vacation, and frequently they were not found until after two or three days of weary search by the men and boy, while the plow which ought to be earning six or nine dollars a day was lying idle on the great prairie.

There were men who equipped "a brigade" for breaking and carried on a thriving business from about the first day of May to the end of July.

When the rush of immigration began in the spring of 1854, there were not nearly enough breaking-teams in the country to supply the demand. In some cases the "new-comers" would consent to have a portion of their prairie farms broken up in April, and on this early breaking they would plant "sod corn." The process was simple; a man with an axe would follow the line of every second or third furrow, strike the blade deep in the ground, a boy or girl would follow and drop three or four kernels of corn into the hole and bring one foot down "right smart" on the hole in the sod, and the deed was done. No cultivation was required after planting, and in the fall a half crop of corn was frequently gathered without expense. Those who were not able to get breaking done at the best time for subduing the sod, were often glad to have some done in the latter part of July or the first half of August. So for several years the "breaking brigades" were able to run their teams for four months each year, and it was profitable business.

With all the crudeness, with all the exposure, with all the privations and hard times—for there were hard times in

those days—yet, the passing of those pioneer days with the quaint old “prairie breaking-plow,” the string of oxen, the old prairie-schooner wagon, the elk and deer, with now and then a buffalo, the prairie chickens, the “dug-outs”, sod houses and log cabins, give to us old pioneer settlers a tinge of sadness difficult to express in words; for with all these have gone a great deal of that community and fellowship of neighborhood feeling, so common and so heartily expressed from one to another in the abounding hospitality and in the kindly exchange of help in those days. Then those living miles apart were friends and neighbors. Now the families living on adjoining quarter sections are strangers. Today it seems that each one thinks he must “go it alone,” as did the old “prairie breaking-plow,” which usually did go it alone, for it was so constructed as to hold itself; except at the beginning and at the end of the furrows there was little handling of the rear end of the long lever. It was easily made to take the sod and to leave it at the farther end.

While we say good-bye to this bygone “breaking-plow,” let us not forget that it—like those early and hardy pioneers, rude though they were in some respects, like the old plow and other tools in that day—has bequeathed to us, who are reaping the rich harvest of their sowing, an inheritance of which we can be proud, and for which I most truly hope we are grateful.

WILLOWEDGE FARM, NEAR FT. DODGE, MAY, 1902.

NOTE.—Farmer Coffin does not mention the “colter” attached to the plow-beam, but the artist who drew the original of our cut has added it. At first it was a steel blade fastened to the beam, and extending down close to the point of the “shear,” to cut the sod preparatory to its being turned over; but later on the rolling-colter was invented, as we are informed, by John Deere, of Moline, Ill., who also invented the steel plow. This sharp, circular disk cut the sod much better than the primitive straight blade. The word is spelled variously, as “colter,” “coulter,” and “cutter.”—EDITOR.



## COUNCIL BLUFFS IN 1852.

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Hon. Thomas J. Bunn, ex-mayor and ex-postmaster of Bloomington, Illinois, has had a picturesque and varied experience and nothing is more enjoyable than to catch him in one of his reminiscent moods and listen to his dramatic talk of pioneer days. Recently he detailed his experience in Council Bluffs fifty years ago, to Mr. E. M. Prince, secretary of the McLean County (Ill.) Historical Society, who has kindly furnished a copy to THE ANNALS, as follows:

I came to Bloomington, Illinois, with my father in 1833, when only three months old. I have been by turns printer, blacksmith, dry goods clerk, land agent, speculator and politician. In 1866 I opened the first coal-shaft in Bloomington and discovered the underground body of water from which Bloomington draws its present supply. My life at least has been a busy one.

In 1852 my older brother Ben and I took the gold fever and started for California. At Peoria we had engaged passage to St. Louis on the Illinois river steamer, *Prairie State*. But I was taken down with fever and ague which delayed us. The *Prairie State* blew up at Pekin on that trip. After waiting in vain a few days for me to recover, my brother went on and I was to follow as soon as I got over "the shakes," and meet him at Council Bluffs. At St. Louis I had intended to take the steamer *Kansas* for the upper Missouri, but was delayed and had to take another steamer which overtook the *Kansas* at Lexington, Missouri, and just as we were about to pass it the *Kansas* blew up. Above the old Kansas City landing the Missouri river was so treacherous that the boat did not run at night but tied up to the bank and waited until daylight. After a tedious passage we reached Council Bluffs, then called Kaneshville. By a misunderstanding I missed my brother who waited for me at the lower crossing of the Missouri about ten miles below Kaneshville. I was stranded in a strange land hundreds of miles away from home with no acquaintances and little money. I was a mere slip of a blue-eyed boy, only nineteen years of age, but full of life, fun and mischief.

Council Bluffs was then the "wide open" town of the western frontier. Iowa, except a fringe of towns and settlements on its eastern border, was an almost unbroken prairie wilderness. Beyond the Missouri was another wilderness of plain and mighty mountain ranges stretching thousands of miles to the Pacific, with only a few "forts," or trading posts like Bridger or Laramie to break the monotony of the wilderness. It was the last town between the "coast and the states." Bordering the Missouri river was a low, alluvial, narrow plain, and back of it the bluffs, which were pierced by an opening which extended on each side back of the bluffs. It was like the figure Y, its foot extending from the river through the bluffs and the arms of the Y extending north and south back of the bluffs. Down these ravines during heavy rains ran quite a large amount of water which, however, was quickly absorbed by the sandy soil. The bluffs were covered with scrubby oaks, and on both sides of the Y there were Indian burial places. The bodies, wrapped in bark, cloth or skins, were put in the limbs of trees to which they were fastened. These places had apparently been long used for this purpose, for there were many bones under the trees and the burial cases were in all stages of decay. The settlement extended from the river along the stream and both arms of the Y.

The buildings were all log cabins; I do not think there was a frame building in the town. Many of the St. Louis merchants had established branch houses there where the thousand and one things the necessities or fancies of the emigrants induced them to buy, could be found. These supplies came by the river steamers from St. Louis. Most of the inhabitants were Mormons living in tents and log cabins. Driven out of Missouri and Illinois they were gathering there for their long journey to Salt Lake. They had two log churches, one on the north branch of the Y and one on the south. The latter was about 100x75 feet, one and a half stories, with rude slab benches seating probably 800. There

were about 1500 Mormons there and in that immediate vicinity. They were all—men, women, and children—missionaries, always ready to argue for their religion, having the Bible at their tongues' end. They published two weekly papers, *The Frontier Guardian* and *The Kanessville Bugle*.

Besides the Mormons there was a motley population of some three or four hundred roustabouts from the river boats, clerks and merchants in charge of the stores, whisky slingers, gamblers, fast women, and the drunken, thieving, riff-raff that usually makes up a large part of the population of such a place. There was a constant stream of gold seekers passing through by all sorts of conveyances, four-horse and two-horse, and mule teams, ox teams, horseback and muleback, in all sorts of vehicles from the prairie schooner to the buggy. I have seen as many as a thousand teams encamped there at once completing their outfitting and getting ready for their long journey. Adjoining the town on the east was a large Indian reservation, and the town was always swarming with dirty Pawnee bucks, squalid squaws and their half-naked children.

I do not think there were any lawyers there then. Indeed, they had no use for judge or jury. The bullet of the revolver was the sole legal tender of justice. Whoever got the drop on his opponent was the best man and there was no trouble about an inquest.

The recklessness of the gambling mania was over all. Every one seemed willing, anxious to risk his all on the turn of a card or a throw of the dice. I had learned the printer's trade in Illinois and fortunately found work on Elder Orson Hyde's Mormon paper, *The Frontier Guardian*. The king of the gamblers was a man by the name of Johnson, at least that was the name by which he was known. He was a young man, evidently well educated, tall, fine manners, never used intoxicating liquors or tobacco, and never indulged in profane language. Well dressed he looked rather like a parson than a sporting man. He took a great fancy to me and told

me he was from Buffalo, New York, where his mother and sister resided; that they had a hard time in life, that he had taken up gambling as the quickest and easiest way of providing for them and that as soon as he had done that he would quit the business and leave it forever. The principal drinking and gambling place was called the Gem saloon, a long log building with a bar at each end and card tables and a complete gambling outfit in the center. It was open from one week's end to the other. The sound of clinking glasses, the rattle of dice, the drunken oath, the Bacchanalian song never died out. All restraint was thrown to the winds. It seemed as if all the passing gold seekers as well as the professional gamblers wanted to try their luck at the gaming table.

Johnson could act the drunken man to perfection. One evening he came reeling into the Gem and asked in a maudlin way if anyone wanted a game. Among those present were two young men from Wisconsin, emigrants on their way to California, apparently hard-working, honest farmer boys, who probably had never played for money before. Carried away by the prevailing excitement, and perhaps thinking they had "a soft snap" in a drunken man, they accepted Johnson's invitation. The game opened, Johnson knew how to lead them on, and it did not end until late at night, when the boys found themselves stripped of everything—their team even had been staked and lost.

Raking the money off the table into his pocket Johnson went to his sleeping room. This was in another long one-story log building—the rooms were partitioned off with calico and were just large enough for a bed. Johnson and I slept together in the room next the door. In an hour or two there came a loud knocking outside. We both got up and taking our revolvers from under our pillows went to the door. Johnson inquired who was there, and was told that the Wisconsin boys wanted to see him. He unlocked the door and admitted them and asked what they wanted. They replied they



wanted money enough to take them home, otherwise they would have to walk and beg their way back. They did not blame him for their loss, they had lost in a fair game and only asked enough to get them home. He told them to meet him at the wagon yard where their teams were the next morning, and he would see about it. At the appointed time the whole town was there as the request got noised abroad and everyone wanted to see what Johnson would do.

Well shaven and well dressed he looked more like a college professor than a gambler. The boys again said they did not ask him to refund what he had won, only lend them enough to take them back home. He replied that they were not penniless as they still had their outfit worth considerable money which they had not played away. This surprised them as they thought the outfit had gone with the team, but said he, "if I should let you have money you would blow it in the first game you come to." "Oh! no, we wouldn't," they replied; "we have quit gambling forever." Then he said, "I don't know that it would make any difference, but I would like to have you take an oath that you will never gamble any more." They said they were perfectly willing to do so, and then came the strange scene, a boss gambler swearing two of his victims with their right hands uplifted to heaven never again to gamble. It was a solemn scene, the two stalwart young men, bronzed by toil in the sun, hands hardened by daily work with the ax and plow, with bowed heads, repeating after the earnest, elegant Johnson—"In the presence of Almighty God, and these witnesses, I do most solemnly promise and swear hereafter forever to wholly abstain from all and every kind of gambling, betting and games of chance."

Then ensued the most singular event in my somewhat varied life. In the presence of these three or four hundred people, professional gamblers, saloon keepers, and toughs of every description, Johnson delivered the most eloquent lecture against gambling I ever heard. He then gave the boys

all the money he had won from them—fifteen hundred dollars—and then said, “I suppose that you would like to go to California.” “Yes,” they replied, “that is what we started for.” “Well,” said he, “the team might as well go with the money, take the team. Go on your way and behave yourselves.” What became of either party I never knew, the boys started on their long western journey, and that fall when I returned to Illinois Johnson came as far as St. Louis with me, and his last words were “Tommy, *never*, NEVER, NEVER touch a card,” but whether he quit I don’t know, probably not, for once a gambler always a gambler is the usual rule. The craving for excitement usually breaks the best resolutions of those who once get accustomed to games of chance.

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EARLY IOWA HISTORY.—The original Council Bluffs was on the west side of the Missouri river, and was so named by Lewis and Clark, because of the council with the Otoe and Missouri Indians they held there August 3, 1804. It was on the bluff where Fort Calhoun was afterwards built. It is in what is now Washington county, Nebraska. (See Iowa Historical Record, x, 74.) As to the “neutral ground”, it was a strip forty miles wide from the Mississippi to the Des Moines. By treaty of August 10, 1825, a dividing line between the Sioux and the Sacs and Foxes was created for the purpose of keeping those tribes from the wars with each other to which they had been addicted. They still quarrelled, however, and another treaty was made July 15, 1830, by which the Sioux ceded a strip of twenty miles north of said dividing line to the United States, and the Sacs and Foxes ceded a strip of twenty miles south of said line to the United States. This was “neutral ground”. After the Black Hawk war it was turned over to the Winnebagoes by treaty of September 15, 1832, in exchange for their lands east of the Mississippi, and occupied by them until 1845-6.  
—*Dr. Wm. Salter in Des Moines Register, Feb. 23, 1902.*

# INDIAN AFFAIRS IN IOWA TERRITORY, 1839-'43.

LETTER BY GOV. ROBERT LUCAS.

EXECUTIVE DEPARTMENT, I. T., }  
BURLINGTON, JUNE, 12, 1839. }

*Sir*:—By the last mail I received your communication of the 16th ult., enclosing ten scales of vaccine\* matter for the benefit of the Indians in this Superintendency. On the receipt of which I forthwith assigned to the Agent of the Sac and Fox Indians \$166.66 of the allowance of \$500, and three scales of the vaccine matter—and to the Agent of the Seoux Indians the residue, \$233.33 and seven scales of the vaccine matter.

Genl. Street being at this place at the time, I handed to him the scales of matter together with a copy of the instructions of the 29th of April, and your letter of the 16th ult., and authorized him to employ a physician to carry into effect the wishes of the Department. I also transmitted to Maj. Taliaferro, by mail (there being no other means of conveyance) seven scales of the vaccine matter, with copies of your letters of the 29th of April and 16th ult., with instructions to employ physicians to vaccinate the Seoux Indians—which I presume will be promptly attended to.

We labor under great inconvenience in this Superintendency for want of regular mails. We have no mail between this place and the Sac and Fox Agency, a distance of about eighty miles; and the mail to St. Peters as well as the mails from Washington City are very tardy and irregular in their arrivals. Sometimes communications are several weeks on their way from St. Peters to this place by mail, and they are usually from three to four weeks on the way from Washington City.

This being the most remote Superintendency in the U. S. from the City of Washington, or the longest in receiving intelligence from the head of the Department, I would suggest

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\* We preserve the Governor's quaint spelling of the words "vaccine" and "Sioux."

whether the good of the service does not require that it should be furnished at an early period in the season with the means of fulfilling all the treaty stipulations with the Indians, and the payment of their annuities promptly at the time prescribed by government.

I have not up to this date received any account of the allowances made to this Superintendency or any other information relative to the funds to be disbursed to the Indians the present year. If the disbursements are not made at an early period in the season it will be impossible for the agents and superintendents to have their annual accounts closed and transmitted to Washington City by the 1st of October, as required by the general regulations.

I suggested in a former communication, and again repeat it, that I would be thankful to receive from the Indian Department at Washington such special instructions as would enable me to fulfill with promptness and accuracy the various duties required of me as Superintendent. This being a new Superintendency I can derive no aid from former proceedings as I have no old records to refer to, neither have I the means of knowing how the business has heretofore been transacted with the Indians now residing in this superintendency. Any instructions, forms, diagrams or other documents that would aid me in acquiring a perfect knowledge of the duties pertaining to the office of superintendent, in accordance with the rules of the Department of Indian Affairs at Washington, will be thankfully received and promptly attended to.

With sincerest respect,

I am your Obt. Sert.,

ROBERT LUCAS,

Gov. & Supt. Ind. Affairs.

HON. T. HARTLEY CRAWFORD,

Commissioner of Indian Affairs,

Washington City.



## BITTER COMPLAINT OF GOV. JOHN CHAMBERS.

EXECUTIVE OFFICE,  
BURLINGTON, IOWA TERR'Y, 24TH FEB'Y, 1843. }

*Sir*:—In the pressure of executive duties towards the close of the late session of the territorial legislature, I omitted to acknowledge the receipt of your letter of the 28th ult., enclosing a copy of one from G. W. Ewing, Esq., to you. Mr. Ewing describes very correctly, I have no doubt, some of the many infamous practices resorted to by unprincipled men to cheat and abuse the Indians, and he might with great propriety have extended his representations to *some* of those he calls “regular traders,” whose dealings with them are characterized by the vilest extortion—a species of fraud over which the officers of your department can exercise no control or supervision, without (a case of rare occurrence) they happen to be called upon in the negotiation of a treaty, to inspect their accounts, preparatory to making a treaty provision for the payment of their claims. And even in that case all their cash dealings and exchanges for furs and skins escape examination. With all your experience and the greatest degree of information to be obtained from official sources, you cannot, I apprehend, have more than a very imperfect idea of the “regular” Indian trade. If the vengeance of Heaven is ever inflicted upon man in this life, it seems to me we must yet see some signal evidence of it among these “regular traders.” It would be worthy the labors of a casuist to determine whether the wretch who sells a diseased or stolen horse to a poor Indian, or the “regular trader” who sells him goods of no intrinsic value to him at nine hundred per cent advance on the cost, is the greater rascal.

It is deeply to be regretted that all your efforts to induce Congress to change the system have been unsuccessful. Until it is changed your utmost exertions to protect the Indian race against fraud, imposition and abuse will prove ineffectual. I have thought that if the system could even be so

modified as to compel the licensed trader to furnish sworn copies of their invoices, and submit their goods to a comparison with them and to inspection, and their books and accounts to thorough examination, and compel them to render quarterly or semi-annual abstracts of their sales on the oaths of themselves and their clerks, and a statement of all money, skins, furs, etc., received from the Indians, it might by a rigid scrutiny be made to some extent a means of restraining their extortions and frauds; but to make such a scrutiny effectual, it would be necessary to employ agents who neither resided in the Indian country or were in habits of intercourse with the traders or the Indians. I wish most sincerely that Congress in its zeal for reform would take this subject up, and that the committees on Indian affairs would, in the right spirit, consult with you on the reformation of the system. I would most cheerfully travel to Washington to afford them all the information and aid in my power. It makes my heart sick to dwell upon the injuries and injustice to which the Indian race is subjected by the injudicious system by which our intercourse with them is governed, and the utter impracticability of correcting it while the practice of sending licensed traders among them prevails. Why, sir, I acknowledge that (although personally I am not a timid man) officially I fear these "regular traders," because I cannot, by any power I possess, or influence I can obtain or exert, control, treat with, or influence the Indians in opposition to their interests or wishes. Nor does the evil stop there. When a treaty is to be made and their claims against the Indians are to be liquidated, some of them come prepared to show your commissioners the hazard they incur in disobliging them, by a curtailment of their iniquitous demands. Letters from distinguished senators and members of Congress are presented, introducing them as strangers, (though well known) and recommending them as gentlemen of integrity, high standing and great influence, and I suppose they might, in great truth add, what would be equivalent to all the rest, distin-

guished for their *great wealth*, acquired in the Indian trade. I feel painfully the necessity of making the best of things *as they are*, having no power to correct the evils out of which they have grown, and by which they are supported; but I hope to live to see the time in which the necessity of yielding to circumstances will no longer exist, and if so I will certainly endeavor to place some of those "distinguished" gentlemen before the councils of the nation in their true character.

In the examination of the accounts of the traders against the Sac and Fox Indians at the late treaty with them, it was found in one instance that the advance upon the cost of the goods charged to the tribe, ranged from one hundred to nine hundred per cent., and that the articles charged at the highest rate of profit were, in most instances, those of least actual use or value to them. And now what power, I would ask, have you or your subordinates to correct such abuses? You have no power I apprehend to dictate the advance these people shall be permitted to charge the Indians upon the cost of their goods, or what description of goods they shall deal in; if not, it is a matter of *conscience* with them. If you are called upon in the negotiation of a treaty to make provision for the payment of the claims of these traders against the Indians, you can subject them to an examination of their accounts, and can curtail them if manifestly unreasonable; but suppose they are so much so as to amount to extortion, can your superintendent of Indian Affairs, or Agent, or commissioner, take the ground that the license under which such extortion has been committed ought to be revoked? And if he did what would be the consequences? Why, that scores of members of Congress would be brought forward to support the aggrieved "regular trader" and prove his high character for integrity, fair dealing, etc., and by implication that he was persecuted by some petty government functionary.

But I am intruding a very long letter upon you, perhaps unnecessarily, and certainly, on what would not appear to a

stranger unacquainted with the subject to be a very appropriate occasion for discussing the merits of our system of Indian intercourse; but you will understand the feeling which induces me to place these "regular traders" in juxtaposition with the *irregular*, complained of by Mr. Ewing, and will I trust excuse the length to which it has spun out this communication.

Your instructions growing out of Mr. Ewing's letter will be communicated to the agents in this superintendency, with strict injunctions to effect their object as far as practicable.

I send you enclosed a copy of an act passed at the recent session of the territorial legislature, to prevent and punish the offense of selling intoxicating liquors to the Indians; it is not what I wished, but the best I could obtain.

Very respectfully your ob't Serv't,

JOHN CHAMBERS.

T. HARTLEY CRAWFORD, ESQ.,

Comr. Ind. Affairs, Department of War,

Washington City.

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THE PRINTING of the public laws of the territory in the newspapers we consider of the highest importance to the public. Our farmers and mechanics should be made acquainted with all laws of a public bearing, and there is no manner in which their circulation can be diffused more widely than through the columns of a public journal. We therefore hope that the legislature will select three or four papers in the territory in which to publish the laws, either at a fixed compensation, or at a stated price per page of the printed laws.—*Davenport (Iowa) Sun*, Nov. 14, 1840.



## OUR INDIANS.

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The census of 1900 was the first to include the untaxed Indians in the statistics of the total population. The results of this enumeration, printed in the latest Bulletin of the Census Bureau, include 129,518 untaxed Indians in the total population of 76,303,387. This does not take in the Indians of Alaska, however, who would swell the number considerably.

These wards of the nation are rather less numerous than had been supposed. The handbook "Statistics of the Indian Tribes," published by the government in 1899, estimated the number of Indians at nearly 250,000, basing these figures mainly upon the Indian agency reports. The fact, however, that fewer than 130,000 untaxed Indians were counted in the last census does not indicate that they are rapidly dying out. It has long been known that half-breeds have figured to a large extent in the census returns as white persons. Inter-marriages between white men and Indian women have become numerous in the past twenty years, most of all in the Indian territory, but also in other centers of Indian population. The pure bloods are becoming less numerous, not by extinction but by absorption into the mass of the whites around them.

The enumeration of the Indians last year was probably a close approximation of their actual number. The fact that they are less numerous than they were generally supposed to be is an interesting confirmation of the conclusions reached by the most careful students of our Indian tribes, who have asserted for years that the pure bloods were decreasing and the mixed bloods increasing in number. It was estimated by Mr. Lewis H. Morgan, for example, that the admixture of white blood in the Sioux, Chippewa and Pottawattamie families had lightened the color of their entire tribes from one-sixth to one-fourth. According to Prof. Daniel Wilson of Toronto, not a single pure blood Indian remains in some of

the Canadian bands. About half of the Cherokees, the largest nation of the Indian territory, are half or quarter breeds. The mixed bloods in Minnesota are not classed as Sioux or Chippewas, but as white persons. Many of them are well educated and highly respected citizens, graduates of the best schools in the west, and some of their fathers gave their names to counties in the state, were its territorial governors, or helped form its state constitution.

Those philanthropists who deplore the "unhappy fate" of the Indians seldom take into account the fact that the aboriginal population was always extremely sparse and never could have become large in the nomad conditions under which it lived. All the evidence seems to prove conclusively that the New England Indians never exceeded 20,000. Bancroft could find no reason to believe that more than 300,000 Indians ever inhabited, at one time, the vast area between the Atlantic and the Rocky Mountains, the St. Lawrence and the Gulf of Mexico. Hunting tribes greatly predominated over the settled, agricultural tribes who were in a state of decline when the whites first came to America. Large populations have never been found among men who lived by the chase. It is not surprising that there were incessant wars among the hunting tribes in order to preserve or enlarge their territory. According to Sir John Lubbock, the proportion of game animals to the population in communities living by the chase must be 750 to the man. These animals must be renewed from year to year; if the population increases, the number of animals must be largely increased; thus it happened that the preservation of human life was much less important than the preservation of game in aboriginal America; the tribes attacked each other to keep the game for themselves. The changed conditions that have made the life of an Indian more important than that of the animals which nourished him can scarcely be regarded as an unmixed evil.—*N. Y. Sun, June 12, 1901.*





POWESHIEK.

An Iowa (Fox) Indian Chief from whom one of our counties was named.



# ANNALS OF IOWA.

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## EDITORIAL DEPARTMENT.

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### THE INDIAN CHIEF POWESHIEK.

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McKenney and Hall, in their "Indian Tribes of North America," present a portrait of this "celebrated brave of the Musquakie or Fox nation," from which our engraving was made, but their biographical memoranda is very brief. They say that he was a "daring warrior, and held a respectable standing in council, as a man of prudence and capacity," but add that "nothing very striking in his history has reached us." These authors spell the name "Powasheek," explaining that it signifies "To wash the water off."

The late Judge A. R. Fulton, however, in his "Red Men of Iowa," writes more at length of this noted Indian, whose name was given to one of our richest inland counties, quoting freely from the late Col. S. C. Trowbridge of Iowa City, "who knew him personally." He spells his name "Poweshiek," stating that it signifies "The Roused Bear." Judge Fulton devotes three pages to such biographical details as were familiar to Col. Trowbridge, which are undoubtedly correct. From 1843 to 1845 Poweshiek made his home in the vicinity of the present city of Des Moines. He removed south with his people in the latter year, stopping awhile in Missouri, but later settled in Kansas. The date of his death is unknown.

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### TWO HISTORIC PORTRAITS.

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Since issuing the last ANNALS the Historical Department has received oil portraits of James Harlan, the illustrious Senator, and Francis Springer, the distinguished jurist who

is so well remembered as president of the Iowa Constitutional Convention of 1857. The portrait of Mr. Harlan was purchased by the legislature from Mrs. N. C. Deering, of Osage. It was painted in the later sixties or early seventies by Constantino Brumidi, a famous Greek-Italian artist, who did not live to complete the frescos which he projected in the rotunda of the National Capitol at Washington. In Mr. Deering's earlier residence in the federal city, while he was serving as a clerk in one of the departments, he volunteered to assist Mr. Harlan as an amanuensis. That was in the era of old-fashioned economy, before the days of private secretaries and multiplied clerkships. For this work, which continued some months, Mr. Deering declined to receive any compensation. Mr. Harlan, however, made Mr. and Mrs. Deering a present of a sum of money to which they decided to add sufficient to secure this portrait. Afterwards, Mr. Deering was elected a member of the U. S. House of Representatives, where he served three terms. His death occurred several years ago, since which time this portrait has remained in the family residence at Osage. At the request of the writer, Mrs. Deering sent it the Historical Art Gallery, where it had been hanging by that of his great colleague, J. W. Grimes. The subject was brought to the attention of the legislature, when a concurrent resolution was adopted, providing for a joint committee to consider the matter of its purchase. The committee reported in favor of purchasing the portrait, at a cost of \$1,000. This report was adopted by both houses and the sum was accepted by Mrs. Deering. The portrait is an excellent likeness of Mr. Harlan as he appeared while in the U. S. Senate. With the exception of James W. McDill, Jesse B. Howell and Jonathan P. Dolliver, the State now owns oil portraits of our U. S. Senators, and for the most part they are excellent paintings.

The portrait of Judge Francis Springer was painted by Louis Mayer, a well known artist of Milwaukee, Wis. It was received with the following letter, which explains itself:

DES MOINES, May 7, 1902.

HON. CHARLES ALDRICH, Curator Historical Department of Iowa, Des Moines, Iowa:

*Dear Sir:*—The children of Francis Springer have thought that they could in no way better honor his name, nor serve the State more acceptably, than by offering his portrait to its Historical Department, to be placed among those of the men with whom he was associated for more than half a century, in the building of this great State. The fact of having been thus associated in so grand a work was accounted by him the highest honor of his declining years. The portrait, of which we herewith beg acceptance for the State, was painted by Louis Mayer, of Milwaukee. It will be formally presented on our behalf by our father's oldest surviving friend, the venerable pastor, Dr. William Salter, who since the State began, has ministered to the joys and sorrows of her people, and whose voice has been heard, in words of comfort, at the stricken firesides of so many who helped to make her history what it is. May his grand old age be bright with the knowledge that all Iowa claims him as a friend, and that young and old alike love, honor and revere him.

With great respect, we are, faithfully yours,

FRANK SPRINGER, Las Vegas, N. M.

ARTHUR SPRINGER, Wapello, Iowa.

CHARLES SPRINGER, Springer, N. M.

NELLIE SPRINGER LETTS, Columbus Junction, Ia.

On the above date, and on behalf of the children of Francis Springer, in the Iowa Historical Art Gallery, this portrait was presented by the Rev. Dr. William Salter, of Burlington. For this occasion it had been hung on the north wall, and draped with the beautiful American flag which floated over the National House of Representatives on the occasion of the memorial services in honor of the late President McKinley. Dr. Salter gave his hearers an interesting sketch of the life of Francis Springer, with a judicial estimate of his worth as a man and of his valuable services to the State. It was noticed that the veteran clergyman, now in his 81st year, read his neat and beautiful manuscript without the aid of glasses. This manuscript is now in the Historical Department, and is to be placed in a fine binding and preserved as a precious souvenir of an interesting historical event. At the conclusion of his address, the knot was loosened by Mrs. Nellie Springer Letts, daughter of the statesman, and the flag gracefully descended, unveil-

ing the splendid portrait. On behalf of the State, in an eloquent address, this gift was appropriately accepted by Governor Albert B. Cummins, who also to some extent reviewed his distinguished career. The closest attention was given to the speakers by the audience. The hall was well filled and the assemblage was presided over by Hon. P. M. Casady, a State Senator of 1848-50, who left his impress upon those times by reporting and securing the passage of a bill which prescribed the geographical limits and provided names for fifty of the counties in the western half of Iowa. Judge Springer's autobiography was printed in *THE ANNALS*, Vol. II, 3d series, pp. 569-85, and his name will be found in the indexes of all the volumes. The reception of this excellent portrait thus rounds out the efforts of relatives, appreciative friends, and the State, to keep green the memory of the illustrious pioneer.

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### A LIFE OF THEODORE S. PARVIN.

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Shortly after the death of this distinguished pioneer, the subject of writing his biography was discussed to some extent, but mainly, as we suppose, in Masonic circles. While his life was so largely devoted to Masonry, he was yet a large factor in the early history of the Territory and State, as well as in its educational development in later years. Few long lives are so completely devoted to the public service and the public welfare. And now that some time has elapsed since he went to his grave, full of years and honors, those who knew him intimately can form a fair judgment as to the value of the story of his life. In these times the rush of events soon covers every grave with the mantle of oblivion, but wherever we have heard the subject discussed, an earnest desire is invariably expressed that the story of Parvin's life shall be told, for the benefit of future generations, and the preservation of much valuable history. Primarily, this task should be undertaken under the auspices of the Masonic



Order, but the story of his useful career in other fields of effort and usefulness should by no means be neglected. It is to be hoped that this subject may receive early attention from the Masonic Grand Lodge, as well as from his more immediate friends.

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### DEWEY AND INGHAM.

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During the years of the civil war in which the State of Iowa was incurring heavy expenditures incident to the raising, arming, subsisting, and sending to the front her volunteer soldiers, she had the services of two men—John N. Dewey and Schuyler R. Ingham—who deserve to be held in grateful remembrance. They were members of the board of commissioners named as such in the first section of chapter 10, laws of the extra session of the 8th general assembly, “an act providing for auditing all accounts and disbursements arising under the call for volunteers from Iowa, and also for all men organized as State militia of Iowa.” This act was approved May 28, 1861. These gentlemen were associated at times with other well-known business men in the discharge of their onerous and most responsible duties, but the consensus of opinion during these years gave them the largest measure of credit for the excellent work performed by the commission. In this work they “did the State some service,” a fact which was known and appreciated in every community from which soldiers enlisted for the Union armies. This involved great expense and men were found quite ready to “make money” by it. But when an account came to be acted upon by Dewey and Ingham it had to pass through a most critical ordeal, though they were never charged with acting unjustly, or in a spirit of narrow, pinching economy. Each was a man of positive convictions, and from their determination to pay no padded bills against the State or general government they could not be swerved in the smallest degree. Perhaps the highest compliment that can be paid

to the memory of these auditing commissioners is this—that they enjoyed to the fullest extent the confidence of Samuel J. Kirkwood, our illustrious War Governor.

Col. Dewey was born in Hanover, N. H., Feb. 3, 1814; he died in Des Moines, Iowa, Sept. 9, 1889. He had studied civil engineering, which profession he followed for ten years in the employ of railroad companies in New England and New York. He settled in Des Moines in 1855, where he was engaged in engineering, surveying, and dealing in real estate. He was a business man of large capacity and experience, standing high in the confidence of his wide circle of acquaintance. He was often chosen to positions of public trust in the city where he lived, and was one of the first board of capitol commissioners, but his most important service was performed under the law quoted above. When he passed away, aside from an appreciative notice by his friend James S. Clarkson, but little attention was given to the event, because, no doubt, his days of usefulness were long past and his life for many years had been a quiet one. But the State has had few abler and certainly no more upright and conscientious public servant. Col. Schuyler R. Ingham "still lives," a resident, we believe, of New York City. He has been widely known more than a quarter of a century as a business man of great ability, especially successful in the management of large operations.

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### ESTIMATES OF JUDGE SPRINGER.

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The addresses and other proceedings upon the occasion of the presentation of Judge Francis Springer's portrait were too voluminous to be published in our pages. We have therefore made some selections from the letters received in response to invitations. The first selection is the brief letter, evidently written by a tremulous hand, of Hon. Henry J. Skiff, a member of the constitutional convention of 1857, representing the counties of Poweshiek, Jasper, Marshall and Tama:

NEWTON, MAY 5.

The infirmities of my 81 years force me to send regrets for my inability to be present at the unveiling of the portrait of the old president, Francis Springer, May 7, which you very kindly invited me to attend.

Very truly yours,

H. J. SKIFF.

Judge W. I. Babb, of Mt. Pleasant, wrote as follows:

In 1867, when I was admitted to the bar, Judge Springer was the judge of this district, and the earliest years of my practice were in his court. He was always somewhat dignified and reserved in manner, but really kind and courteous in his intercourse with all, but more markedly so with the younger members of the bar. He was an upright, able and impartial judge and at all times commanded the fullest confidence of the bar and the general public. He always honored Iowa when he served her, and she does right in honoring his memory now.

The following sentence is from the response of Hon. G. W. Ball, State senator from Johnson county:

Judge Springer was an honored citizen and his services to the State have engraved his name high on the roll of her eminent citizens, and it is just and proper that his portrait should be hung by the side of theirs in the art gallery of the Historical Department.

Hon. F. M. Molsberry, State senator from Louisa and Muscatine counties, wrote us as follows from his home at Columbus Junction:

The Hon. Francis Springer was a character whom nearly every one in this county knew personally, and to know him was to respect and admire him for his many excellent qualities. It was not my pleasure to know him until toward the close of his long and eventful career; on several occasions, however, it was my privilege to talk to him and with him about the practice of the law in the early days of our statehood, and as he talked, in his kind, genial manner, it was truly an inspiration to the youthful practitioner, and could not help but create a desire on the part of the struggling young lawyer to emulate such an eminent jurist and just judge. I remember him as a genial, kind, lovable character, not at all ostentatious, always ready to aid those in need of his assistance, and nothing seemed to give him more pleasure during the declining years of his life than to discourse with the young lawyer, and by so doing instill into his mind some of the principles which should guide him in the practice of the profession. So far as I personally am concerned I shall not count as lost the time thus occupied with our deceased friend. Judge Springer's influence certainly had much to do in forming the early history of the State, and it is a matter of pride to all the citizens of this county, and particularly this village, that so honored and honorable a gentleman should have resided here. We feel that it is very fitting that his portrait should adorn the walls of the historical building, and we appreciate the very valuable gift of his heirs, and shall always feel that we have a peculiar interest in the history and historical building of the State.

Hon. John F. Dillon, one of the most distinguished Iowa jurists, but now a resident of New York City, wrote as follows:

For nearly two generations Judge Springer was a citizen of Iowa, and for more than a generation a distinguished and even eminent citizen. He was held in great esteem, not only for his ability and learning, but also for his irreproachable private character and sterling worth in all the attributes of a good citizen. He left to his family and to the State the priceless possession of an unspotted record. When I was a member of the supreme court of Iowa Judge Springer's decisions sometimes came before us for review. I am able to state the high opinion which all the judges of that court had of Judge Springer's learning and judicial ability. There was a strong presumption that any decision or judgment by Judge Springer was correct, and it so proved, for he was rarely reversed. I am glad that his memory is held in respect by the people of Iowa.

Letters were also received from Mayor James Brenton of Des Moines, Col. G. W. Crosley of Webster City, Col. W. S. Dungan of Chariton, Hon. Charles Linderman of Clarinda, ex-clerk of the supreme court, Hon. Eugene Secor of Forest City, Newton R. Parvin of Cedar Rapids, Hon. Isaac Brandt of Des Moines, Prof. B. F. Shambaugh of Iowa City, and others.

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## A VALUABLE COUNTY HISTORY.

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There has lately been issued from the Kenyon Press, Des Moines, a History of Dickinson County, Iowa, which we believe will take rank among the valuable works of local history hitherto published in our State. It was written by Hon. Rodney A. Smith, a pioneer settler, who has resided on the bank of West Okoboji lake since the massacre of the settlers in 1857. Mr. Smith was a soldier in the relief expedition of 1857, and represented Dickinson, Emmet, Palo Alto and Clay counties in the twelfth general assembly. He is, with a single exception, the oldest living resident of that county. No man could be better informed upon the history of that region, "all of which he saw and part of which he was." During the intervening years—more than the lifetime of a generation—he has collected the data for this his life-work. The county and its thriving towns and villages have grown up under his observation. For many years he knew the most of its people and has always been constantly in touch with its growing interests. While he makes no pretension to scholarship, his work tells a continuous story of growth and development, progress and improvement, from the days of the white settlements which immediately followed the Indian troubles until the present time. Its 600 pages are a repository of facts.

The work opens with a full history of the Indian troubles of that region, of which the massacre and relief expedition were the chief features. This narrative fills eleven of the chapters. Mr. Smith has copied freely from the writings of other observers, as Gov. C. C. Carpenter, Hon. John F. Duncombe, Capt. Charles B. Richards, Lieut. John N. Maxwell, W. K. Laughlin, Mrs. Sharp, and the pages of *THE ANNALS OF IOWA*, but always with due credit.

The settlement and organization of the county run through five chapters and are especially full and complete.

Five or six chapters are devoted to Indian troubles in the northwest during the civil war, including the service of the border brigade. After the civil war the resumption of settlement was like beginning anew.

Another interesting episode was the graashopper invasion, which occupies two chapters, and here again the author copies from the graphic account of Gov. Carpenter.

Six chapters are devoted to the various towns in the county, of which Spirit Lake is the foremost.

There is a very interesting chapter on railroads, detailing at length the efforts of the people to have them extended into that region.



Two chapters are given to fish and game, their original status and rapid disappearance, and the efforts put forth to preserve them. The history of fish and game in Iowa, and the attempts to propagate the food fishes, are really epitomized by Mr. Smith.

This work is illustrated with excellent portraits of several people who were prominent in the Spirit Lake expedition, and there are many half-tones of scenery about the various lakes. The book is a beautiful one, reflecting much credit upon the author and publishers. It deserves a wide sale in northwestern Iowa, of which it presents a very full history. The purpose of Mr. Smith has been to narrate facts and incidents, as he knew them to have transpired, and not to make it in any sense a vehicle of personal adulation, like too many of the so-called county histories.

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### UNVEILING AND DEDICATING THE KINSMAN MONUMENT.

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This event, which was announced in *THE ANNALS* for January last, took place at Council Bluffs, the home of Col. W. H. Kinsman before he entered the Union army, on the 17th of May last. It was one of the most important historical events that has taken place in recent years on the Missouri slope. Primarily it was the inspiration and work of Gen. Grenville M. Dodge, though he found hundreds of willing hands to assist him in the patriotic undertaking. It was paid for from contributions by Col. Kinsman's old comrades of the 4th and 23d Iowa Infantry regiments, a labor of love on their part. The monument was made from a design drawn by Gen. Dodge. It is a most symmetrical and beautiful gray granite pillar, 20 feet in height. The base is 4 feet 6 inches square. The word "Kinsman" stands out in large letters on the second base, and a bronze medallion portrait of the soldier was placed upon the die. The monument also has several tasteful decorations engraved upon the granite. There was a great procession to the cemetery, in which old and young soldiers, children from the public schools, and citizens generally participated. Gen. Dodge called the assemblage surrounding the monument to order and spoke as follows:

MY COMRADES, FRIENDS AND CITIZENS: We meet here to honor and commemorate a comrade, whom I had known probably longer and better than any one here present, and one very dear to me. It is not, however, my intention to speak to you of him. I paid my tribute to him in official reports that are a matter of record, and within the year, but before his body was found, I wrote my recollections of him that were published in the January number of *THE ANNALS OF IOWA*. There are others present who will pay eloquent tribute to his memory.

It is a great pleasure and satisfaction to me to see so many of his comrades, friends, citizens and school children present, and I wish to impress upon them the lesson which this day teaches. It is thirty-nine years ago today since the soldier fell in battle, and after long search his comrades have rescued his remains from that memorable field, buried them here, and erected this simple but appropriate monument to his memory, proving that no matter how humble the position of this patriot whose loyalty to his country determined him to defend it, his acts and his services have never been forgotten. Let me assure these young people who are here before me, that if ever their country calls it should be not only a duty but a pleasure for them to respond, as our comrade Kinsman did, and they like him will be remembered and honored; and if he could speak to you today he would say to you, that above all things, loyalty to one's country is the citizens' first duty; that it is the law of both God and man, and should never for one moment be forgotten.

I wish, on behalf of the comrades, of the citizens, of the friends and scholars, to thank most cordially Lieut. J. A. Straight, Jesse Truitt and Comrade Oldham of the 23d Iowa, for that labor of love which resulted in locating and sending the remains of Col. Kinsman to his home. Mr. Oldham died soon after his return from Vicksburg. I wish also to thank the firm of Sheely & Lean of this city, the manufacturers of the simple but beautiful monument we have erected in this appropriate spot.

This shaft has wound around it the Star Spangled Banner, the banner that was carried in the celebrated charge at Black River bayou, where the brave and gallant 23d Iowa, led by the intrepid Colonel Kinsman, won a great victory, Kinsman laying down his life upon the enemy's entrenchments.

Gen. Dodge then gave the signal and the large American flag with which the monument was draped fell to the ground. The band played "The Star Spangled Banner," and the audience rising joined in singing the national anthem. Farther speaking followed, eulogies of Col. Kinsman being pronounced by Emmet Tinley, Lieut. J. A. Straight and J. W. Deweese.





THE LATE JUDGE N. M. HUBBARD.  
1829-1902.



## NOTABLE DEATHS.

NATHANIEL MEAD HUBBARD was born in Oswego, N. Y., Sept. 24, 1829; he died in Cedar Rapids, Iowa, June 12, 1902. From a sketch in "Progressive Men of Iowa," which is no doubt authoritative, we derive most of the following facts: He was the son of Ansel Hubbard, a Methodist clergyman and farmer, whose New England ancestry went back to 1624. In his boyhood days he had to battle against adverse conditions which he conquered in his determination to attain an education. An elder sister was his first teacher when he was a hard-worked boy on the farm. "By the aid of a pine knot in the evenings," says his biographer, "after his regular work was done, he began his earnest efforts to educate himself." As soon as he had made sufficient progress, he taught school and carried on his studies out of school hours. At the age of 20 he entered Alfred university, a Seventh Day Baptist college, at Alfred Center, Allegany county, N. Y., a short distance west of Hornellsville. After his graduation he studied law at the latter place. Coming west in 1851, he located in Marion, Iowa. At the outbreak of the civil war he entered the Union army, in which he served three years. He raised Co. F of the 20th Iowa Infantry, of which he was commissioned captain. In 1863 he was appointed provost marshal on the staff of Gen. F. J. Herron. He also served in the same capacity and as judge advocate on the staff of Gen. O. E. C. Ord. He resigned on account of disability April 20, 1865, and was brevetted major March 16, 1867, for meritorious services. He had long been a member of the Iowa Commandery of the Loyal Legion, and was president of the Society of the Army of the Frontier. In November after his return he was appointed district judge, to fill a vacancy. He left the bench the following year to enter the legal department of the Chicago & Northwestern Railway Co., in which service he remained down to the time of his death. He removed to Cedar Rapids in 1870. During the thirty-six years which elapsed after Judge Hubbard entered upon that engagement—1866-1902—no man in Iowa achieved a higher position as a lawyer or became a more dominant factor in its politics. His life was one of the greatest activity, and he won distinguished success in most of the contests in which he was necessarily engaged. While never craving political honors for himself, for many years his friendship for an aspirant for nomination or appointment counted as much as did that of Thurlow Weed in the state of New York. It would require a volume to tell the story of so active and influential a life, and we have little doubt that some such memorial will be prepared and published by his friends. His sudden death called forth expressions of respect and sympathy throughout the State, and from leading men in other parts of the country. We do not recall another instance in which the press of Iowa has devoted so much space to the record of a life. This was especially noticeable in the case of *The Register*, of Des Moines, ten of the broad columns of which were given up to "Memories of Judge Hubbard," by his friend, Hon. James S. Clarkson. He once asked the judge whom he estimated as Iowa's greatest men. Judge H. replied that Samuel F. Miller and James W. Grimes were "the greatest Iowa men in greatness born." He placed Mr. Grimes next to Lincoln in ability, at that time, saying, "Grimes had the cleanest and strongest mental ray among Iowa men," and he mentioned especially his great services as chairman of the senate committee on naval affairs during the civil war. Judge Hubbard's death was due to an accident. "He was driving from one of his farms to the other on a wagon with dump-boards, as he used to do in his boyhood days." The jolting frightened the team, which ran away, throwing him to the ground where a hind wheel passed over him. He was so seriously injured that he died three days afterwards.

THOMAS WILSON was born in New Brighton, Beaver county, Pa., July 18, 1832; he died in Washington, D. C., May 4, 1902. He received only a common school education when he started out to make his own way in the world, at first as an apprentice in Salem, O., to learn carriage making. Two years later he returned to New Brighton, remaining with his parents and working at his trade until he attained his majority. Coming west he served as a journeyman carriage maker in St. Louis, Mo., Troy, Ill., and elsewhere, finally settling in Marietta, Marshall county, where he followed his trade for some years, his principal work being the making of heavy plows used for breaking new prairie land. He was chosen deputy clerk of the district court and served in this capacity for some years, during which time he turned his attention to law, reading Blackstone and Kent after the day's work. He completed his law studies in the office of Finch & Crocker in Des Moines, after which he was admitted to the bar. He practiced for some time in Marietta with considerable success. He took an active part in the famous contest between Marietta and Marshalltown, which was one of the most vigorously prosecuted county-seat fights that ever occurred in Iowa, the contending parties at one time coming very near bloodshed. Marshalltown finally won the victory, which completely wiped out the pretensions and ambitions of Marietta. At the beginning of the civil war he assisted in raising Co. A, 2d Iowa Cavalry, of which Hon. W. P. Hepburn was the captain. Hepburn was soon promoted to lieutenant-colonel when Wilson became captain of the company. He served with his regiment until September, 1864, when, having been mustered out with the brevet rank of colonel, he went to Washington for the purpose of adjusting his accounts with the government in connection with the service. From this time forward Washington continued to be his home. For a long time he had a large practice before the court of claims and the United States supreme court. He retired from his profession in 1881, when he was appointed consul to Ghent, Belgium. After a few years he was transferred to Nantes, and afterwards to Nice. He had for many years before going to Europe taken great interest in the study of archaeology, having explored many prehistoric mounds in the vicinity of his birthplace. He continued his studies and investigations in this direction during the time he was in Europe. Upon his return to this country he was appointed curator of archaeology in the Smithsonian Institution. Since he gave his attention to the study of archaeology he has written several books which have been published under the auspices of the U. S. National Museum, among which the following may be mentioned: "A Study of Prehistoric Anthropology," (1888); "Results of an Inquiry as to the Existence of Man in North America During the Paleolithic Period of the Stone Age," (1888); "Criminal Anthropology" (1890); "Primitive Industry," (1892); "Minute Stone Implements from India," (1892); "The Swastika, the Earliest Known Symbol," (1895); "Prehistoric Art, or the Origin of Art as Manifested in the Works of Prehistoric Man," (1897), and "Arrowpoints, Spearheads and Knives of Prehistoric Time," (1898). Col. Wilson made a success of everything he ever undertook. He was an excellent mechanic, a good lawyer, a soldier who made a proud record in active service, and he won a high place among the scientific men of America. He took an active interest in the Historical Department of Iowa, and had made to its collections several important additions.

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LUCIEN L. AINSWORTH was born in New Woodstock, New York, June 21, 1831; he died in West Union, Fayette county, Iowa, April 19, 1902. Mr. Ainsworth received his education in the public schools of New York and the Oneida Conference seminary at Cazenovia, N. Y. Studying law, he was admitted to the bar in Madison county, N. Y., in 1854. In 1855 he came to Belvidere, Ill., whence after a few months of practice he removed



to West Union, which was afterwards his home. During the civil war he recruited a company and was commissioned captain of Co. C, 6th Iowa Cavalry, Jan. 31, 1863. He took part during the following year in the campaign against the Indians, and was mustered out with his regiment at Sioux City, Oct. 7, 1865. He was elected to the State senate in 1859, where he served four years. As a member of the judiciary committee he bore an important part in the revision of the laws. In 1871 he was chosen a representative in the 14th general assembly, where he again served on the judiciary committee which prepared the Code of 1873. The following year he was elected to congress from the Third Iowa district, serving one term, declining a renomination. Mr. Ainsworth was well known throughout the State as an able lawyer, a genial, excellent gentleman, and a man of many friends.

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COL. ELLIOTT SHURTZ died at the Soldiers' Home in Marshalltown, April 12, 1902. He was a native of Ohio, and at the time of his death was 74 years of age. He enlisted from his native state and served through the Mexican war with credit. At the outbreak of the rebellion he went to the front with Co. H, 13th Iowa Infantry, of which he was lieutenant. He participated in the battle of Shiloh, in which he bore a very active part, and was so severely wounded that he had to retire from the service for a time. Upon his recovery, he raised and organized Co. I, 8th Iowa Cavalry, and returned to the front as its captain. He participated in the memorable Atlanta campaign, in which he was wounded and taken prisoner. A portion of one hand was shot away. After his return from the front he resided in Marshalltown until his death. General Grant appointed him postmaster of that city during his first term as president, in which position Col. Shurtz remained for twelve years. He served also as a member of the city council. Few men of his rank in the Union army came out of it with a prouder record. At his final muster-out he was brevetted lieutenant-colonel.

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TALTON E. CLARK was born in Nicholasville, Ky., Oct. 18, 1845; he died in Los Angeles, Cal., April 20, 1902. In 1854 his parents settled in Missouri, where he passed his boyhood. When the war broke out his family removed to Nebraska. In 1867 he came to Clarinda, where his father had charge of the Presbyterian church. In 1868 he entered the law office of Col. Wm. P. Hepburn and in 1870 was admitted to the bar. For thirty-five years he has been a resident of Clarinda and a recognized leader of the bar of southwestern Iowa. As a pleader, and in his power over a jury, his success was remarkable. For eight years he represented the Fremont-Page district in the State senate, serving in the 19th, 20th, 21st and 22d general assemblies. His legislative record was a brilliant one. He was an earnest advocate of temperance and sustained the prohibitory law. Senator Clark was an eloquent speaker, with a droll humor that gave him great power over audiences. For years he had been a member of the school board and was always interested in the cause of education.

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ISRAEL ANDERSON was born in Greene county, Pa., Feb. 28, 1815; he died in Keokuk, Iowa, June 25, 1902. He came to Van Buren county, Iowa, in 1837 but after 1840 resided in Keokuk. At the time of his death he was the oldest settler of Lee county. In 1849 he was elected sheriff, serving for two years. In 1858 he made a trip by wagon to Pike's Peak. When the war broke out he was mustered into service as captain of Co. C, Third Iowa Cavalry, and served until 1863, when he was severely wounded. On returning home he was again elected sheriff. At the end of his term he started in a small way the business now well known as the Anderson Canning works. Captain Anderson was a natural soldier, fond of adventure

and danger. At the time of the boundary trouble between Iowa and Missouri, the governor of Iowa appointed him to an important military position. He helped to capture the sheriff of Clark county, Mo., for trying to collect taxes from Iowa residents. He was well acquainted with the Indian chiefs Black Hawk and Keokuk.

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JOHN MEYER was born near Bellefonte, Pa., Feb. 26, 1824; he died in Newton, Iowa, May 14, 1902. His early years were spent on his father's farm. In 1847 he entered Oberlin college, and graduated from that institution in 1853. In 1856 he removed to Newton, Iowa, where he taught for a year in Williamsburg academy and then engaged in merchandizing. He represented Jasper county in the regular and extra sessions of the 9th general assembly. When the war broke out he helped to organize three companies and was elected captain of company K, 20th Iowa Infantry. His military record was a brilliant one, including service in many of the most noted battles. He was discharged with a lieut. colonel's commission at the close of the war. Soon after reaching home he was elected State senator, serving in the 11th and 12th general assemblies, and again in the 17th and 18th. For years he was a trustee of Iowa college at Grinnell. In early days he was an abolitionist and all his life an advocate of the temperance cause. A year after the war the brevet of colonel was conferred upon him.

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DANIEL A. POORMAN was born in Lancaster, Ohio, August 5, 1831; he died in Des Moines, May 4, 1902. Mr. Poorman received his education in Williams college and in Wittenberg college, Springfield, Ohio. From the last named institution he graduated in 1854. He then went to California for a short time, but soon returned to Ohio. In 1857 he came west and settled in Indianola, Iowa. The same year he was elected surveyor of Warren county. In 1861-62 he served as deputy state treasurer; in 1867-68 he was employed by the government as book keeper at Forts D. A. Russell and Kearney. In 1870 he returned to Des Moines where he resided until his death. He was considered one of the most expert book keepers in the State, and his services were required in examining records for boards of supervisors in several counties. For ten years past he had examined the books for the Latter Day Saints, at Lamoni.

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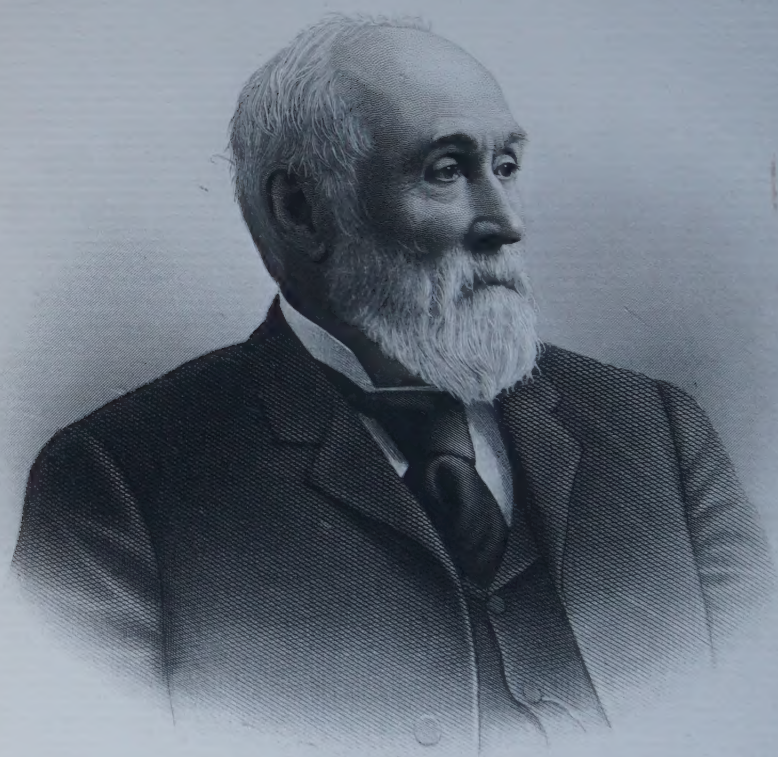
HOWARD WINSLOW TILTON was born in Frankfort, Maine, June 9, 1849; he died in Council Bluffs, June 17, 1902. When a child the family removed to Milwaukee, where his father became well known in the state as a prominent Methodist minister. Mr. Tilton graduated from Lawrence university, Appleton, Wis., in 1874, and began newspaper work soon after on *The Chicago Post*. He afterwards worked on the Janesville, Wis., *Gazette*. Twenty years ago he came to Council Bluffs and took charge of the Council Bluffs department of *The Omaha Bee*. Since 1896 he had been editor of *The Nonpareil*. His literary and executive ability were of a high order, and he will be greatly missed from the ranks of Iowa journalists. His well known "Lay Sermons" first appeared in *The Nonpareil*, and were afterwards published in book form. Mr. Tilton had for several years been a trustee of Tabor college.

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E. L. SMITH was born in Poland, O., March 30, 1830; he died in Des Moines, May 5, 1902. Mr. Smith had been in the employ of the U. S. Express Company more than 45 years, during 37 of which he had resided in Des Moines. In this capacity he had become widely known throughout the State. He was distinguished for his fidelity to the interests of his employers, and for his geniality and courtesy in the transaction of the large and varied business which passed through his hands.







B. A. Ogden